Deputy Minister's Report on Improved Customer Services and Regulatory Reform XIV
-1985/86 -

Ministry of Revenue

June 1986.

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Ontario

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June 30, 1986

The Honourable Robert F. Nixon,
Minister of Revenue,
Queen's Park.

Dear Minister,

I am pleased to submit this **"Report on Improved Customer Services and Regulatory Reform XIV"** in your Ministry in 1985/86.

The Ministry's commitment and approach to improving the ways we deal with the public are discussed in Part A. In Part B, 40 New Measures in 1985/86 are described, which span the full range of our 18 statutory programs.

Together with 224 earlier ones, the New Measures benefit many thousands of taxpayers, small businesses, senior citizens, and municipalities and their ratepayers. They have also contributed significantly to the efficiency and effectiveness of Revenue's programs.

I believe the Report demonstrates good progress. However, I assure you also, that we know that there is still much to be done.

On behalf of our staff, I wish to thank you for your support and encouragement. I hope you will find the report satisfactory, and I would be pleased to receive your instructions for further action.

Yours respectfully,

T. M. Russell

T. M. Russell
Deputy Minister.

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EXECUTIVE SUMMARY

The Ministry's 18 statutory programs affect more people, more frequently and in more ways than any other Ontario ministry. Our clientele includes:

- almost 600,000 direct taxpayers and collectors;
- nearly one million senior citizens;
- 1,025 municipalities and school boards;
- over 5.2 million ratepayers; and,
- nearly 100,000 Province of Ontario Savings Office depositors.

Revenue treats improved customer services and regulatory reform (CS+RR) as a matter of principle and good business practice. Our objective is to avoid mutually costly mistakes and disputes by providing clients with the information and assistance they need to fulfill their compliance or entitlement requirements as easily as possible.

This Report describes 40 New Measures in 1985/86. With 224 other actions since 1978, they have benefitted many thousands of our clients, particularly small businesses and senior citizens. They have also contributed greatly to the efficiency and effectiveness of our programs.

As in the past, the measures introduced in 1985/86 span the full range of the Ministry's activities:

- 8 million copies of 77 information guides, pamphlets and bulletins were issued in English and French; 1,939 advertisements were placed in 404 Ontario weekly and ethnic newspapers;
- 12,000 Open House sessions were held to explain property assessments in all 839 municipalities, particularly in the 55 which were reassessed;
- Corporate Income Tax Calculations and filings were greatly simplified for 120,000 small businesses;
- 8,000 vendors are no longer required to file monthly Sales Tax Returns;
- An improved computer system will provide immediate account information for 20,000 Provincial Land Tax enquiries annually;
- 7,000 interjurisdictional truckers will receive $17 million in refunds in 13 rather than 26 days;
- 30,000 copies of six Retail Sales Tax Guides were published in Korean;

- Retail Sales Tax customer assistance was expanded by over 8,000 visits, to a total of almost 18,000 ; and

- Daily Interest Chequing Accounts were introduced in the Province of Ontario Savings Office to the mutual benefit of depositors and Treasury.

Our CS+RR actions have been matched by steady reductions in delinquencies, errors and disputes since 1978:

- Between 1981 and 1983 alone, property assessment losses through appeals were cut by 13 per cent, and by 28 per cent in reassessed municipalities.

- Of 1,000 equalization factors published annually, only two were appealed by municipalities in 1985 compared with 144 in 1979.

- Despite massive growth and myriad tax changes, delinquencies have dropped from 22 per cent to 17 per cent of the tax rolls since 1978, while the rate of objections to tax assessments has declined to 0.30 per cent.

- Ontario Tax Grants telephone enquiries have fallen by 36 per cent since 1980, and deficient applications requiring corrections have been reduced from 40 per cent to 13 per cent.

- Complaints to the Ombudsman decreased from 92 in 1983/84 to 65, or to less than one per cent of 8,666 complaints for all ministries and agencies.

While good progress has been made, we also know that there is still much to be done. Maintaining the momentum and effectiveness of the CS+RR program demands careful planning and constant effort. Above all, it depends on listening, and ensuring all Ministry staff deal consistently, fairly and courteously with customers every day of the week.

PART I: INTRODUCTION AND SUMMARY

A. INTRODUCTION AND PRINCIPLES

This is Revenue's 14th progress report on improved customer services and regulatory reform (CS+RR) since the program was formally established in 1978.

The Report describes **40 New Measures** in 1985/86. With 224 earlier initiatives, they have benefitted many thousands of our clients. They have also contributed greatly to the effectiveness and efficiency of our programs in the face of continued budgetary constraints.

PRINCIPLES, ATTITUDES & APPROACH

The Ministry believes that the success of the CS+RR program depends on all staff observing a common set of principles and objectives in dealing with our customers.

1. Basic Imperative

Earlier Reports have emphasized consistently that our commitment to CS+RR is a matter of both principle and good business practice.

First, Ontario's tax system is founded on the principle of voluntary compliance. This, in turn, depends on taxpayers' confidence that taxes are administered consistently and fairly.

Second, minimization of customer uncertainty and mistakes--and hence costly disputes and corrective actions--is vital to our ability to manage increasing workloads and complexity in all of our programs with restricted resources.

For these reasons, CS+RR are treated explicitly as mutually beneficial to the public and the Ministry.

2. A Long View Towards Revenue Generation

Revenue Canada's recent experience demonstrates that single-minded concentration (real or perceived) on maximizing short-term collections is provocative and counterproductive.

From the start, Ontario Revenue's CS+RR program has been based on the view that:

- **The majority of taxpayers are willing to pay their taxes voluntarily, and that failure to do so is due mostly to honest mistakes, lack of knowledge or benign neglect.**
- **The Ministry's objective is to maximize revenue flows on a continuing basis.**

This approach provides the Ministry with room to manoeuvre in achieving a judicious balance between taxpayer assistance and selective enforcement.

3. Customer Service Vs Enforcement

Since 1978, Revenue has expanded customer services as a cost-effective alternative to increased field auditing and enforcement. If the Ministry is successful in achieving high levels of voluntary compliance by most taxpayers, it is better able to deal with the minority who do not comply.

To be acceptable and effective, the treatment of defaulters must be tailored to fit the malpractices involved. Our objective is to correct taxpayers' mistakes and secure the Province's rights as quickly as possible.

- o **Fast Identification of Mistakes**. Through investment in computer systems, considerable gains have been made in identifying compliance problems before taxpayers' liabilities become unmanageable.

- o **Selective Auditing**. Advanced technology has also increased accuracy in directing auditors to "the right places". This also avoids auditing other businesses unnecessarily.

- o **Audit Practices & Attitudes**. Ontario Revenue does not use "audit quotas". Auditing is used to prevent or correct non-compliance, not just to collect revenues. Auditors are trained to raise assessments which are reasonable and defensible. They are instructed also to advise taxpayers how they can legitimately minimize taxes through exemptions, rebates and commissions.

- o **Enforcement, Penalties & Sanctions**. Revenue uses sanctions sparingly. Wherever possible defaulters are given time to pay taxes owing without undue personal hardship or jeopardizing their businesses. Severe sanctions are reserved for chronic and purposeful evaders. We do not publicize the names of people charged with or convicted of tax evasion. Voluntary disclosures are encouraged and not penalized.

4. Individual Hardships, Mistakes & Anomalies

Notwithstanding the effectiveness of our CS+RR program, we recognize that there will always be cases requiring special attention to avoid hardships. Also, despite our best intentions, we make mistakes.

The Ministry regards the resolution of such problems as the ultimate test of its commitment to customer service because it depends on the individual skills and attitudes of our staff. Consequently, all staff are expected to assist taxpayers to every reasonable extent.

Also, the Minister's statutory authority and Orders-in-Council are used, wherever appropriate, to avoid hardships which are not in keeping with the intent of legislation or the public interest.

B. IMPROVING ACCESS, INFORMATION & COMMUNICATIONS

Fundamentally, effective customer services involves getting the right information on time to the right people.

DIVERSITY OF REVENUE'S PROGRAMS

The Ministry's 18 statutory programs affect more people, more frequently and in more ways than any other Ontario ministry.

- **Clientele**. Our clientele includes:
  - almost 600,000 direct taxpayers and collectors;
  - nearly one million senior citizens;
  - 1,025 municipalities and school boards;
  - over 5.2 million property owners and tenants; and
  - nearly 100,000 Province of Ontario Savings Office depositors.

  Further, these categories include many sub-groups with special needs requiring special attention.

- **Volumes**. Our programs generate vast amounts of transactions, including:
  - 4.3 million tax returns, payments and rebates;
  - 5 million senior citizen Ontario Tax Grant (OTG) applications, payments, and Guaranteed Annual Income System (GAINS) cheques; and
  - 2,050 new property tax rolls annually.

  Fast and accurate management of transactions is basic to good customer service.

- **Complexity**. Administration of our programs is governed by a complex array of legislative and regulatory provisions. These must be made understandable, and applied consistently and fairly.

- **Constant Change**. Our programs are subject to constant change. For example, since 1980 the Ministry has implemented 240 Budget changes and six new programs affecting every provincial taxpayer; while in 1985 alone, Section 63/70 municipal reassessments established new tax values for some 288,600 properties in 55 municipalities.

In combination, these factors describe an immense task of "fitting" our programs to an almost infinite variety of individual circumstances, and providing people with the information they need to meet compliance or entitlement requirements as easily as possible.

COMPONENTS OF REVENUE'S PROGRAM

There is no way to deal effectively with the needs of all customers for information and assistance. Therefore, Revenue's CS program uses a wide range of methods and activities.

1. Mass Communications

As the most cost-effective way of providing information quickly to the largest number of customers, the Ministry maintains a wide range of general and specialized publications. These are constantly revised to deal with legislative and administrative changes.

- **Guides, Pamphlets and Bulletins:** In 1985/86, 8 million copies of 77 items were issued covering virtually every aspect of all programs. In addition to mailings to individual clients, lawyers, accountants, MPs and MPPs, municipalities and special interest groups, this material is available through all Ministry offices.

- **Advertising:** 1,939 advertisements were placed in 404 Ontario daily, weekly and ethnic newspapers dealing, for example, with Property Assessment Open Houses and appeal deadlines, provincial Enumeration, and tax changes announced in the Ontario Budget.

While our publications and advertisements are effective in explaining compliance requirements generally, they cannot deal with every conceivable question concerning the deeper complexities of our statutes, regulations and interpretations.

2. Personal Services

Consequently, the Ministry places a high priority on providing customers with direct access to qualified staff to deal with problems on a one-on-one basis.

Access Information. Customers must know how and who they must call or write for assistance. Addresses and toll-free telephone numbers for general and specific enquiries are published in Bell Telephone "Blue Pages", government directories, and all Ministry publications, advertisements and bulletins. Wherever possible, the names of appropriate staff are cited.

Fast Service. Ministry staff must be able to provide clients with fast and accurate assistance. Since 1978, Revenue has invested heavily in new information and enquiry technology. Our Oshawa head office and all regional locations are linked by advanced data/voice communications systems to provide staff with on-line information needed to deal with specific cases.

- o Regional Offices. Revenue maintains an extensive network of 78 offices across Ontario. Our 13 Sales Tax and 41 Property Assessment offices can provide full service for their respective programs, which affect the largest numbers of small businesses and citizens. In addition, all local offices can provide first-line explanatory material and referral services to specialized staff in all programs.

  There are, however, limitations to our regional network. While it is reasonably extensive in urban areas in South-Western and Southern Ontario, our offices are not within easy reach in many rural areas and, generally, in Northern, Central and Eastern Ontario.

- o Telephone Enquiry. As reported in earlier CS+RR Reports, the Ministry's telephone networks have been systematically expanded and improved to provide toll-free services in all parts of Ontario.

  > Our multilingual Telephone Information Centre in Oshawa handled over 300,000 enquiries in 1985/86. Of the incoming calls, 60 per cent were from senior citizens concerning the Guaranteed Annual Income and Property/Sales Tax Grants programs.

  > The MPP Enquiry Service provides one-stop access to constituency office staff enquiring about senior citizen programs.

  > All other head office branches and regional offices have staff trained to ensure that incoming calls are quickly referred to specialists.

- o Field Visits. Staff from all programs regularly visit customers to deal with problems, particularly where on-site inspections are required to resolve issues. For example, customer service staff have visited over 48,000 new and established small-scale vendors to explain compliance requirements and tax changes. (New Measure 242)

- o Open Houses. This service is provided annually to explain Assessment Notices, particularly in municipalities being reassessed under the Section 63/70 programs. In 1985/86, over 12,000 Open House sessions were held in locations throughout all 839 municipalities. (New Measure 250)

- o Councils & Public Meetings. 55 municipalities were reassessed under the Section 63/70 programs in 1985. In co-operation with municipalities, our Assessment Commissioners and staff provided a full schedule of briefings to Councils and ward-by-ward public meetings on the reassessment process, valuations and appeal procedures.

- o Correspondence. Revenue's programs generate large numbers of letters. It is explicit Ministry policy that these are answered quickly, clearly and fully. Where letters require lengthy research, acknowledgements are sent informing people that fuller replies will follow as soon as possible.

3. Enhanced Multilingual Services

In French. Revenue has placed special emphasis on French language services for many years. Virtually all forms, advertisements and publications are printed in either bilingual form, or separately in French. French-speaking staff are available in all offices in designated areas, as well as the central Telephone Information Centre. Also, most Oshawa branches and other regional offices can provide at least basic services in French.

Also, the Ministry is fully committed to meeting the challenge of the Government's new policy. Our aim is not just to provide "front desk" services in French in designated regions, but also to build the capacities needed to provide francophones with complete service through all stages of all programs in Oshawa and all locations.

Other Languages. Our central Telephone Information Centre has been capable of dealing with first-line enquiries in up to 15 other languages for many years, with particular emphasis on the Ontario Guaranteed Income and Property/Sales Tax Grants for Seniors programs.

Even so, the Ministry recognizes the need to expand its services in other languages, especially concerning sales tax information for small businesses.

In 1985, Revenue took a major step in this direction by publishing five Sales Tax Guides and a Budget Bulletin in Korean for convenience store operators. Also, in co-operation with the Korean Businessmen's Association, we designed a special English-Korean audio/visual demonstration for presentation across the province (New Measure 241). In 1986, this information will also be published in Chinese, Greek, Italian, Spanish, and Portuguese.

4. Freedom of Information

The Freedom of Information Act (Bill 34) is currently before a Committee of the Legislature. When enacted, this Bill will provide certain rights of access to information held by the Government. It will also control access to, and use of, an individual's personal data.

Access to general information and the simultaneous protection of an individual's confidential information is not new to the Ministry of Revenue. To a large extent, Bill 34 will simply codify the Ministry's existing principles and practices.

Further, the Ministry will be fully ready to comply with the Bill's requirements on proclamation. Compliance will reflect all existing Ministry customer service policies.

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C. REDUCED CUSTOMER OBJECTIONS AND APPEALS

The incidence and settlement of disputes is an important and substantive measure of the effectiveness of Revenue's CS+RR program.

Since 1975, the Ministry has had to deal with constant growth in tax rolls, myriad policy changes and increased program complexity in the face of flat-lined budgets and staff reductions. **However, the expansion and improvement of our CS+RR program since 1978 has been accompanied by a steady reduction in objections, appeals and court actions by clients, as well as complaints to the Ombudsman.**

1. Property Assessment Program

Measures. Since 1978, 45 Measures have been implemented in this program, including five in 1985/86. These have been directed primarily at increasing Councils' and ratepayers' understanding of assessment methods and appeal procedures, particularly in municipalities being reassessed under the Section 63/70 programs.

Results:

- While total assessable units increased by 415,000 to 5.2 million, appeals declined both absolutely by 33,000 and relatively from 3.2 to 2.5 per cent annually.

- Significantly, in all municipalities reassessed by Section 63/70, appeals subsequent to the year of implementation decreased from 3 to 1 per cent of assessable units annually.

- Between 1981 and 1983, the reduction in assessments by appeals decreased by 13 per cent from $127 million to $106 million for all municipalities. But, in municipalities reassessed by Section 63/70, assessment losses through appeals were cut by 28 per cent.

- Revenue also publishes over 1,000 equalization factors for all municipalities annually. These measure the relative fiscal wealth of municipalities in allocating regional government and school board costs, and provincial grants. In 1979, 144 municipalities appealed their factors, compared to only two in 1985.

- As requested by many municipal Councils, the Municipal Advisory Committee and Association of Municipalities of Ontario, the Ministry has assessed 535,400 property renovations and additions over the statutory allowance of $2,500 ($5,000 since 1984) in market value. This has contributed substantial revenues to municipalities and improved the consistency and fairness of assessments. Only the City of Toronto has criticized these assessments.

- As a measure of the validity of the Section 63/70 programs, and despite their controversial nature, some 606 municipalities have been reassessed to date.

- As well, 106 municipalities have requested reassessments in 1986 for 1987 taxation (32 for the first time, 74 for updates).

2. Provincial Taxation

Measures. Some 200 Measures have been introduced in this Program since 1978. These include 127 Measures to improve taxpayer information and support services. Another 73 have been directed at legislative, regulatory and administrative simplification of tax rules, the reduction of "paper burden", paralleling federal tax changes and avoiding interprovincial double taxation.

Results:

- While the number of taxpayers has increased by 214,000 or 60 per cent since 1978, and despite poor economic conditions, delinquencies have declined from 22 to 17 per cent of the tax rolls. Further, the great majority of cases involved only minor infractions.

- In response to individual circumstances, 13,900 taxpayers were relieved of late filing charges worth $1.6 million.

- Of delinquent accounts, the Ministry has consistently made arrangements to allow 13 per cent to pay back taxes to minimize hardships. By contrast, the use of penalties has fallen from 7.4 to 4.6 per cent.

- The rate of objections to tax assessments has dropped by one-third from 0.45 to 0.30 per cent.

3. Guaranteed Annual Income & Tax Grants for Seniors

Measures. These programs generate 4.3 million payments worth $483 million to nearly one million seniors. The Ministry gives the highest priority to ensuring senior citizens receive full benefits quickly and easily.

Since 1978, 25 New Measures have been implemented to simplify forms, reduce rules, streamline payments and improve services.

Results:

- Despite growth of 14 per cent in the OTG file since 1980, telephone enquiries have decreased by 38 per cent, as the processing of applications and payments has improved since the Ministry's relocation to Oshawa.

- OTG applications requiring corrections before payment have decreased from 40 per cent in 1980 to 13 per cent in 1985.

- 60 per cent of enquiries to the MPP Desk are answered immediately during the first call. The average response time for the remaining 40 per cent more complex calls is three days.

- The average turnaround time for solving enquiries from the general public is seven days.

- Improvements in the synchronization between the federal OAS/GIS and GAINS accounting cycles has resulted in 1,000 fewer overpaid or underpaid accounts each month and 300 fewer cheques issued to deceased pensioners.

4. Province of Ontario Savings Office

POSO has always maintained the highest levels of accuracy in managing depositors' complaints. It has earned an enviable record of courteous service. Complaints and disputes are extremely rare.

No robberies have been committed by customers.

5. The Ombudsman's Report

In the Ombudsman's Report for 1985/86 the number of complaints lodged against Revenue decreased from 65 to 29, which was less than one per cent of the 5,235 complaints for all ministries.

Further, the great majority of complaints were withdrawn or were "unsupported" by the Ombudsman. There were only three cases which led to tentative conclusions or recommendations by the Ombudsman which were critical of the Ministry's positions. All three cases were resolved to the satisfaction of the complainants, Ombudsman and Ministry after further discussion.

D. CONCLUSION: MAINTAINING MOMENTUM

We believe that we have made good progress in improving our customer services and simplifying compliance requirements. We also know that there is still much to be done.

Effective CS+RR require more than goodwill. Maintaining previous measures and developing new ones involve constant effort and attention in the face of continuing changes in legislation and business conditions.

Four factors are particularly important in maintaining the momentum of our program.

1. Listening To Taxpayers

As in any business, the effectiveness of our CS+RR program depends on understanding the problems and needs of our clients. The Ministry places great importance on maintaining communications with the widest possible spectrum of customers to identify "friction" points.

- Client Representatives. Our staff meet regularly with such organizations as the Ontario Bar and Chartered Accountants Associations, Tax Executives Institute, Canadian Federation of Independent Business, Canadian Organization of Small Business, Property Tax Agents, Association of Municipalities of Ontario, all Public and Separate School Board Associations, chambers of commerce, regional and municipal governments, and industry groups.

  The briefs, complaints and suggestions we receive through these and other sources are a primary means of identifying emerging problems, the need for new services and corrective actions, and opportunities for simplifying compliance rules.

- Correspondence. We pay particular attention to representations by MPPs and individuals' letters concerning specific problems.

- Conferences & Seminars. Our staff regularly:

  - attend conferences of a wide range of professional organizations, such as the annual meetings of the Certified General Accountants Association, Tax Executives Institute, Ontario Federation of Agriculture and Canadian Tax Foundation;

  - meet with officials of Revenue Canada, other provinces and U.S. jurisdictions to exchange ideas for new CS+RR Measures; and

- provide demonstrations and seminars for trade organizations, regional businessmen's meetings and other special interest groups, on subjects like Small Business Development Corporations, Ontario Tax Credits/Grants, and government purchasing practices.

- **Interjurisdictional Co-operation**. The Ministry has numerous interprovincial agreements and settlement devices with jurisdictions like Quebec, Alberta, and Revenue Canada, particularly concerning avoiding double taxation.

- **Other "Early-Warning Systems"**. In addition, tax objections, Property Assessment appeals and customers' complaints are constantly monitored to identify problems and the need for legislative changes, new interpretations and guidelines, and publications.

2. Planning & Management

Since 1978, CS+RR have been entrenched as explicit priorities in our long-term planning and ongoing management processes. Our objective is to generate a steady stream of new measures to improve existing customer services and simplify compliance requirements.

- **New Measures**. As our CS+RR program has matured, opportunities for "easy" improvements have declined. Consequently, it is standard practice to build-in new measures and major service enhancements as explicit "deliverables" in designing new or rebuilding existing computer systems.

- **Maintaining Service Levels**. Established services and administrative procedures require continuous modification and expansion to prevent erosion. Primary attention is given to dealing with:

  - legislated policy changes in taxes, Property Assessment and tax grants affecting new and existing clients; and

  - the large-scale annual growth and turnover of taxpayers, senior citizens and property.

3. Staff Training

Since 1979, 4,706 employees have been trained in 250 Customer Service/Telephone Training Workshops, and 581 employees have been trained in 63 "Dealing With The Public" Workshops.

4. New Opportunities

While the Ministry has been successful in redeploying staff and funds to support the CS+RR program, budgetary constraints make it imperative that new measures are planned and managed to achieve maximum value-for-money without detracting from other essential operations.

As already mentioned, since 1978 Revenue has exploited advances in computer technology and communications in order to generate the information needed to provide customers with accurate and timely assistance.

For example, when the Ministry relocated to Oshawa, the **$2.2 million** invested in new computer systems substantially improved GAINS/OTG payments, accounts management, and enquiry service levels. The new Ontario Assessment System, which will be operational in all 31 regions in July, will allow municipalities to be provided with on-line information access, and ratepayers with much expanded information on their assessments.

More recently, the advent of mini and micro computers and network technology opens new cost-effective ways of customizing information services to meet the specific requirements of individual clients. Since 1983, the Ministry has gained considerable experience in so-called end-user technology and is committed to major investments in new hardware and software to reduce information management and supply costs.

PART II: NEW REGULATORY REFORM AND CUSTOMER SERVICE MEASURES IN 1985/86

A. NEW REGULATORY REFORM MEASURES

The opportunities for comprehensive statutory simplification or reform--and hence wholesale rationalization of attendant regulations and administrative practices--are inevitably limited. As Measure 186 reflects, consolidating the administrative provisions of the Ministry's tax and grant statutes is a complex and time-consuming process, involving extensive consultation with external professional bodies.

As an ongoing process, therefore, regulatory reform occurs as a series of limited actions to correct particular problems and anomalies within existing statutory structures. This is achieved by a variety of means: specific legislative amendments, Orders-in-Council, Ministerial authority, and revised administrative rulings and practices.

While this process is largely reactive, it is also more manageable, flexible and faster in dealing with policy changes, new problems and individual hardships. These features are illustrated by the new regulatory measures described in this report (marked by RR):

- New Measure 228 eliminates tax filing obligations for 120,000 "small corporations".
- New Measure 230 significantly reduces the fuel tax filing requirements for over 4,000 interjurisdictional carriers.
- New Measure 231 eliminates the necessity of filing return cards for 8,000 vendors with "nil" sales.

The 7 new RR measures in this Report increase the running total by 10 per cent to 79 since 1978. Altogether, they have benefitted virtually every provincial taxpayer and senior citizen receiving Ontario GAINS and OTG payments.

NEW MEASURE 225: CORPORATIONS TAX PAYMENTS SIMPLIFIED

RR

Corporations tax is our most complex tax. As part of the October 1985 Budget, simplified rules were introduced to enable corporations to more readily determine their tax payment dates.

Ordinarily, corporations are required to pay any tax owing within two months after their fiscal year. However, "Special Small Corporations" or Canadian-controlled corporations (with taxable income of less than $200,000 for the preceding year) are allowed an additional month. But to qualify for this benefit, corporations have had to also claim the federal small business deduction for the taxation year or the immediately preceding taxation year.

Specifically, now with these simplified rules, a corporation only needs to know whether it is a Canadian-controlled private corporation and its Ontario taxable income in order to determine whether it qualifies for the additional month to make final payments.

These simplified rules will benefit approximately 29,000 small corporations which pay $400 million in Corporations Tax.

Target

- Taxation years ending after December 18, 1985
- For "Special Small Corporations" - taxation years ending after March 31, 1986

Status COMPLETED AND ONGOING

NEW MEASURE 226: INCOME TAX EXEMPTION FOR NEW CORPORATIONS

RR

The 1984 Ontario Budget introduced an income tax exemption for new qualifying corporations for their first three taxation years ending after May 13, 1985. Under this program, a Canadian-controlled private corporation incorporated after May 13, 1982 that is not related to any other corporation is exempt from Ontario's tax on the first $200,000 of active business income.

The program will encourage and assist new business ventures in Ontario. The total relief is estimated to be $45 million per year and will affect approximately 10,000 businesses, commencing with the 1985/86 fiscal year.

Target May 14, 1985

Status COMPLETED AND ONGOING

NEW MEASURE 227: REVOKING OF CORPORATIONS TAX REASSESSMENT WAIVERS

RR

If a corporation is awaiting the outcome of an appeal for a reduction in corporations tax, it may file a waiver to keep a year open for reassessment of its corporations tax liability, after the six-year time limit.

Previously, corporations were reluctant to file waivers because they remained in effect indefinitely. This gave rise to a perception that the Ministry might also use the opportunity to delve back into previous tax years which would otherwise have been deemed closed by the Statute of Limitations.

Corporations now have the right to revoke a previously filed waiver, thereby reducing the Ministry's ability to reassess to one year only, after the waiver has been revoked.

This initiative provides corporations with reassurance of their tax status, simplifies dealings with the Ministry and underscores the rights of corporate taxpayers.

Target — Revocations filed after February 15, 1984

Status — COMPLETED AND ONGOING

NEW MEASURE 228: "SPECIAL SMALL CORPORATIONS" NOT REQUIRED TO FILE TAX RETURN AND FINANCIAL STATEMENTS

RR

The Corporations Tax Roll includes 310,000 active corporations. This includes a high proportion of small corporations which were obliged to meet all the same requirements of large corporations.

In the 1985 Ontario Budget, a new category of "Special Small Corporations" was established. These corporations are no longer required to file a Corporations Tax Return (CT23) or accompanying tax schedules and financial statements.

This Measure applies to small corporate taxpayers who pay only minimum tax and is a major step in reducing the complexity and paper burdens. These corporations will now simply confirm their status as "Special Small Corporations" at the time of remitting their balance of tax.

A "Special Small Corporation" is one which:

- is Canadian-controlled;
- files a federal income tax return;
- has total assets of less than $1 million;
- has gross revenue of less than $1 million;
- has no taxable income (and no loss to be carried back to a prior year); and
- has Capital Tax of $100 or less.

This is the largest tax simplification measure ever undertaken by Ontario.

It directly benefits approximately 120,000 corporations currently filing full CT23 Returns. It will reduce compliance costs for this group by up to $9 million.

Target May 1986

Status ON SCHEDULE

NEW MEASURE 229: SIMPLIFICATION OF SMALL BUSINESS TAX CALCULATION

RR

The calculation of corporate income tax is an extremely complex process, governed by a host of factors such as: capital cost and depletion allowances, losses carried forward and back, interprovincial allocations, federal and Ontario tax changes, and international treaties.

As part of the 1985 Ontario Budget, tax calculations for small business corporations were significantly simplified for taxation years ending after December 1984. They include removal of the need to maintain a "cumulative deduction account" and removal of other measures recently adopted for federal tax purposes.

The measures also reduce record-keeping requirements for small corporations by enabling them to prepare returns under one set of rules for both Ontario and federal purposes.

Previously, corporations lost their small business status when their cumulative deduction account exceeded $1 million. Removal of this requirement increases the number of corporations eligible for reduced Ontario small business tax rates, thereby encouraging small business activity in Ontario.

This Measure has greatly simplified the record-keeping for 120,000 small corporations registered with the Corporations Tax Branch.

Target: 1985 and subsequent taxation years

Status: COMPLETED AND ONGOING

NEW MEASURE 230: SIMPLIFICATION OF FUEL TAX FILING REQUIREMENTS

RR

In September 1982, a new Fuel Tax Act was implemented. There were numerous changes in the Act but the most significant was the introduction of coloured diesel fuel. During passage of the coloured fuel legislation, the Ministry promised that a post-implementation review would be carried out within three years.

This review was conducted in 1985 and resulted in important simplifications and improvements affecting the 7,000 trucking firms which are registered with the Ministry.

To assist about 4,000 of these fleets which do under 10,000 kilometres of interjurisdictional travel annually, the Ministry will offer the option of de-registering and not having to file tax returns. Or, carriers choosing to continue on the tax rolls will be allowed to file annual, rather than quarterly, tax returns.

As a result, the number of tax returns filed will be reduced by one-third from 30,000 to 20,000. This Measure will, therefore, significantly simplify Fuel Tax for 4,000 interjurisdictional carriers.

Target: July 1986

Status: ON TARGET

NEW MEASURE 231: "NIL SALES - NIL TAX" VENDORS REDUCED THROUGH SCREENING

RR

To facilitate new small businesses, permits are issued to anyone upon request. Recipients are then obliged to meet standard filing requirements. If the vendors' circumstances change, a permit may not be required. Of Ontario's 214,000 registered vendors, over 13,000 consistently filed monthly Retail Sales Tax Returns showing they had neither made any sales nor had collected any Retail Sales Tax in 1985. Such filings were time-consuming and costly for these vendors.

Consequently, 13,400 vendor permit holders were personally contacted by Retail Sales Tax staff, and of these, 60 per cent were advised that they no longer had to fill out and send in Return cards, thus relieving almost 8,000 vendors of this responsibility.

Target December 1985

Status COMPLETED

B. NEW CUSTOMER SERVICE MEASURES

Unlike most regulatory reform measures, improved customer services (marked CS) typically do not require special statutory authority and are implemented as management directives.

While RR measures mostly involve simplifying formal compliance requirements, the CS measures mostly concern providing customers with information to allow them to better meet their obligations, as well as improving the Ministry's delivery of program benefits.

The new customer services measures in 1985/86 cover the full range of the Ministry's property assessment, taxation, senior citizens' grants and savings office programs. As with the new RR measures, they are each designed to deal with very particular customer problems and needs. For example:

- New Measures 242, 246 and 257-259 materially improve telephone and over-the-counter customer service for all Ministry clients.
- New Measures 238-240 and 234-235 offer key improvements to the way tax filers do business with the Ministry.
- New Measures 237, 241, 247 and 253 are specialized communications actions to deal with particular segments of the Ministry's client population.

The 33 new CS measures described in this Report represent an increase of 22 per cent since 1983, to a new total of 185 since 1978.

NEW MEASURE 232: CORPORATIONS TAX "REMINDER" CALLS TO ENSURE FILING

CS

Corporations which do not file Corporations Tax Returns risk losing their charter for contravention of the Act.

While this process culls the tax rolls of corporations which have ceased to exist, it causes difficulty to those remaining in business but which neglect to meet their obligations.

To remind corporations, particularly small businesses, of the filing requirements, Taxpayer Services Representatives telephoned over 13,000 corporations between April 1, 1985 and March 31, 1986.

Of the corporations contacted, 30 per cent have subsequently filed timely Returns thereby avoiding difficulty to the Ministry and themselves.

This Measure has resulted in a greater understanding of corporations tax and compliance. Also, it has provided the Ministry with many opportunities to identify and deal with other problems.

Target December 31, 1985

Status COMPLETED AND ONGOING

NEW MEASURE 233: IMPROVED COMMUNICATION THROUGH SIMPLIFICATION AND TRANSLATION OF CORPORATIONS TAX FORMS

CS

In 1984, the Corporations Tax Branch commissioned a study to identify ways to clarify its forms. (Measure 189)

First, as a result of this study, the CT23 Return, Notice of Assessment forms, and the Payments Receipt forms have now been redesigned and simplified.

Second, the Corporations Tax Branch now has French guides available for the CT23 and CT8 Returns in addition to providing all other Branch forms and letters in French to francophone taxpayers.

These initiatives will benefit the 310,000 corporations on the tax roll generally, and francophone taxpayers, specifically.

Target: February and June 1986

Status: COMPLETED AND ONGOING

NEW MEASURE 234: ON-LINE PROCESSING OF CORPORATIONS TAX RETURNS

CS

In recent years, the Ministry has invested in computer systems to simplify the processing of the approximately 310,000 Corporations Tax Returns on the tax roll. Corporations Tax Return information is now entered directly into the computer by the Corporations Tax Branch.

In 1985 a new, on-line processing system was introduced to verify Returns more quickly, identify and correct errors, and update taxpayers accounts.

In the first year of operation alone, this investment has significantly reduced the average Return processing time by 30 per cent from 24 to 17 days. As a result, taxpayers benefit from receiving their Notices of Assessment and any refunds more quickly and efficiently. Further reductions are expected in 1986.

Target April 1985

Status COMPLETED AND ONGOING

NEW MEASURE 235: SIMPLIFICATION OF CORPORATIONS TAX INTEREST CALCULATIONS AND STATEMENTS

CS

Corporations are required to pay interest on late and insufficient tax instalments. This is greatly complicated by federal and Ontario reassessments going back over as many as six years, loss carried forward and back, quarterly interest rate changes, and federal and Ontario Budget changes. The Ministry has always attempted to make interest calculations to the maximum benefit of the taxpayers.

As part of the survey mentioned in Measure 189, a number of corporations requested that the Ministry take steps to clarify and speed up the process of providing details of the interest calculations levied by the Corporations Tax Branch. Consequently, the Branch has built into its on-line database the capacity to provide an improved annual statement.

Now, 15,000 corporations which require detailed interest calculations receive them in either English or French.

Target: November 1985

Status: COMPLETED

NEW MEASURE 236: NEW PROVINCIAL LAND TAX COMPUTER SYSTEM

CS

Each January, approximately 65,000 Ontario citizens receive Provincial Land Tax bills for land owned in unorganized areas of the Province. Since 1971, a batch-tape computer system has been used to administer this tax. This system did not allow Ministry staff to access data quickly via computer screens or terminals and taxpayers sometimes had to wait inordinate periods for answers to their enquiries.

To deal with this problem, a new on-line computer system was designed and implemented in January 1986. Provincial Land Tax staff are now able to better assist approximately 20,000 taxpayers annually with immediate answers to enquiries on account status, billings, confirmations, accounts receivable and Local Services Boards.

Target January 3, 1986

Status COMPLETED AND ONGOING

NEW MEASURE 237: COMMUNICATIONS INITIATIVES FOR SBDC PROGRAM

CS

The Ministry's Small Business Development Corporations (SBDC) program continues to grow and has seen significant policy changes since its inception in 1979.

Now a mature program, a number of communications initiatives are being developed to further support small business in Ontario. Under a new theme of "Small Business Success":

- the "SBDC Guide" is being revised and redesigned as a quick reference for small business people seeking venture capital. Approximately 47,000 English and 3,000 French copies will be distributed to small business entrepreneurs and organizations interested in small business throughout Ontario;

- the SBDC information video, which provides a general introduction to the program, is being updated and shown to potential investor groups and potential small business participants; and

- a new SBDC exhibit is being developed for use this year at approximately 10 commercial and investment shows.

These communications initiatives will enhance SBDC's "outreach" presentations during which Ministry staff explain and promote the program to such special interest groups as the Ontario Software Developers Conference; TV Ontario's "Moneysworth Show"; Northern Municipal Economic Development Officials Conference; and the Northern and Eastern Ontario Chambers of Conference.

These initiatives will also inform potential SBDC investors and eligible small businesses of the opportunities presented by the Small Business Development Corporations program. In 1986, in keeping with recent Budget proposals, particular attention will be given to expand the program in Northern and Eastern Ontario and the software industry.

Target: Various dates in 1985 and 1986

Status: ONGOING

NEW MEASURE 238: SIMPLIFIED TAX REFUND PROCESS FOR DIESEL FUEL USERS

CS

In expecting people to pay their taxes on time, the Ministry also gives a high priority to paying refunds in the shortest time possible. Earlier Reports have included several Measures to speed up tax rebates and credits.

In the case of interjurisdictional truckers, fast rebates are particularly important in allowing them to pay taxes owing in another province and avoiding double taxation.

In 1981/82, a Quebec and Ontario agreement eliminated the need for bulk transferers to apply for a refund for fuel purchased and taxed in one province but used in another. Instead, Ontario and Quebec agreed to settle such tax transfers directly, on an annual basis, without involving taxpayers. (Measure 62)

In January 1985, another streamlining initiative involved the implementation of a new computer-driven processing system. There are approximately 7,000 trucking companies in Ontario and North America which typically file a quarterly tax return to pay tax or claim a refund. Refunds are paid on 30 per cent of the tax returns and total $17 million annually.

The new system improves efficiency by reducing the percentage of tax returns that require significant clerical effort from 100 per cent to approximately 30 per cent. Most refunds will be automatically processed and paid by the computer system.

As a result, turnaround time for the issuance of cheques to over 7,000 interjurisdictional truckers has now been reduced from an average of 26 days to 13 days.

Target January 1985

Status COMPLETED AND ONGOING

NEW MEASURE 239: ADDITIONAL SERVICE NETWORK FOR FUEL TAX SINGLE-TRIP PERMITS

CS

Truckers who travel infrequently into the Province are required to comply with the Fuel Tax Act by purchasing single-trip permits (Ontario Trip Registration Certificates).

Currently, approximately 20,000 permits are sold annually throughout Canada and the U.S. through the services of Transceiver East Inc., which operates over 400 truck stops in North America. The cost of the permit to the trucker comprises a taxable amount per kilometre and a service charge by the truck stop service network. (Measure 187)

This service has worked very well. In 1986, the Motor Fuels and Tobacco Tax Branch doubled the number of permit outlets by also contracting with CCIS Inc.

The benefits of this additional expansion to the trucker will be:

- *the choice of dealing with two suppliers;*
- *competition between single-trip permit suppliers which may reduce service charges; and*
- *the availability of more locations where single-trip permits may be picked up.*

Target: April 1986

Status: COMPLETED

NEW MEASURE 240: COMMUNICATION OF NEW FUEL TAX LEGISLATION TO HIGHWAY CARRIERS

CS

As part of the Ontario Government's policy of de-regulation of the trucking industry, legislation has been prepared to greatly simplify registration and filing requirements, and reduce the need for roadside inspection of truck operators.

To prepare operators for the proposed legislative changes, the Motor Fuels and Tobacco Tax Branch has launched a comprehensive information campaign:

- Advertisements were placed in seven major trucking industry publications with distributions in both Canada and the U.S.
- Posters were placed at approximately 800 truck stops along major transport corridors.
- An information insert was mailed with 7000 Fuel Tax Returns.
- A booklet entitled "Fuel Taxation of Highway Carriers in Ontario", news releases and other media material were distributed to highway carrier associations in Canada and the U.S. which have resulted in the publication of several feature articles.
- A toll-free enquiry line for Canada and the eastern United States was established to provide information in both English and French.

These communications efforts have created greater awareness among diesel fuel users and a more widespread acceptance of the legislated changes.

Target July 1986

Status ON TARGET

NEW MEASURE 241: NEW INFORMATION AND SERVICES FOR KOREAN RETAIL STORES

CS

During 1985, the Ministry worked closely with a number of ethnic groups to help them better understand its programs and services. A significant example is the Ministry's actions to assist the 1,600-member Ontario Korean Businessmen's Association (OKBA).

In August 1985, Korean retailers expressed concern that they were having difficulty understanding their obligations as vendors under the Retail Sales Tax Act. As a result, Ministry staff met with OKBA and arranged a Retail Sales Tax seminar at which both the Deputy Minister and Sales Tax staff made formal presentations.

As a result, the following actions were undertaken:

- a special **Retail Sales Tax Guide** for Korean businesses was translated into the Korean language;
- four existing **Information Guides** were translated into Korean;
- an **advertisement and a feature article**, announcing the availability of the Guides/Bulletins and other Ministry services, were placed in five Korean newspapers;
- a special **seminar** was developed, including a special slide presentation to meet the needs of the Korean business community. This service is available to all OKBA chapters in Ontario;
- the **Retail Sales Tax Bulletin** for the October Budget was translated and mailed to all OKBA members; and
- Korean vendors were also encouraged to contact local RST offices for assistance by:
  - telephone
  - visiting RST offices
  - requesting a visit from an RST Branch representative

These specialized communications and customer services initiatives were instrumental in helping Korean retailers better understand Retail Sales Tax legislation and in significantly improving compliance. As illustrated in a letter to the Deputy Minister by Michael Lee, president of OKBA, "(by) providing assistance and service by developing a comprehensive retail sales tax information program for Korean vendors...the members of OKBA are better informed and enjoying the benefits of this program."

Target October 1985

Status COMPLETED AND ONGOING

NEW MEASURE 242: RST FIELD SERVICES EXPANDED

CS

The Retail Sales Tax Branch and vendors must deal with constant change. First, annual Budget changes affect large numbers of approximately 214,000 registered vendors. Second, there are 40,000 to 50,000 new vendors joining the tax roll each year.

As a result, the Ministry has steadily expanded the use of field services. In particular, the Special Vendor Assistance Program (SVAP) was established in 1982 to deal with Ontario Budget changes which affected 65,000 existing vendors and added 10,000 vendors to our tax rolls.

In the last two years, the Ministry's 22 SVAP representatives have encountered many cases where small businesses should have sought assistance earlier. To resolve this, the Retail Sales Tax Branch developed a strategy to encourage these vendors to contact their local RST office and request assistance at their place of business.

Initially, due to staffing constraints, local office staff could respond in-person only to the most urgent requests. However, in 1985/86, RST recruited 10 people to train as Field Service Officers to handle all requests in-person as soon as possible.

Field offices are now able to provide improved response to vendors' requests for assistance at their places of business and to provide seminars for small groups, upon request. In addition to 9,500 SVAP visits, Retail Sales Tax's field service officers made 8,356 visits to registered and non-registered vendors in 1985/86.

Target December 1985

Status COMPLETED AND ONGOING

NEW MEASURE 243: MINISTRY MAIL BOXES INSTALLED IN RETAIL SALES TAX OFFICES

CS

In 1985/86, approximately 74,000 Retail Sales Tax Returns were delivered in person to the Ministry's 13 Retail Sales Tax field offices. Typically, vendors come on the last filing day each month. The resulting congestion at service counters meant that vendors have had to wait for staff to accept and date their Return.

To speed up the handling of such Returns, blue mail boxes have been installed in the lobbies of all RST field offices. Staff assure vendors that Returns dropped into the blue mail boxes will be acknowledged and promptly processed.

Vendors who now deposit their Returns directly in the blue mail boxes no longer have to wait for a clerk to accept their hand-delivered Returns. These mail boxes have speeded-up and simplified the Return process considerably for vendors who file directly with their local office.

Target December 1985

Status COMPLETED AND ONGOING

NEW MEASURE 244: TRAINING VIDEO ON OTG TELEPHONE RESEARCH TECHNIQUES

CS

The Guaranteed Income and Tax Credit Branch (GITC) is responsible for **$483 million** in **4.3 million** GAINS and OTG payments to nearly 972,000 senior citizens.

Notwithstanding our measures to streamline and simplify the Ministry's requirements, these benefit programs inevitably generate questions concerning eligibility problems among senior citizens, particularly by the seven to eight per cent of new recipients who are added to our rolls each year.

Revenue's objective is to deal with these concerns promptly to ensure seniors receive their full entitlements on time. In doing this, it is the Ministry's policy to minimize lengthy correspondence by telephoning clients to obtain the information required quickly and with minimum inconvenience.

In total, GITC staff make approximately 220,000 calls to senior citizens each year. For this effort to be effective, it is critical that staff be able to identify precisely what information is needed and obtain the required information without distressing the client.

To reinforce previous customer service telephone training measures, a new customized 12-minute audio/video training presentation on telephone research skills was developed. Entitled "Common Courtesy, Common Sense", the presentation updates the telephone techniques of current staff and ensures that new staff meet the Ministry's high standards of efficient and courteous service. It provides instruction on:

- planning telephone calls and anticipating information needs beforehand;
- responding to unreceptive clients;
- putting clients at ease and reassuring them about the purpose of the call;
- being patient with clients with hearing problems and language difficulties, and providing them with sufficient time to supply the required information;
- maintaining courteous control over the call at all times; and

- o responding to enquiries about other government programs.

This presentation has been shown to all sections of the Guaranteed Income and Tax Credit and Taxpayer Services Branches.

This Measure will help to maintain the telephone skills of 128 GITC staff in order to help senior citizens.

Target — August 1985

Status — COMPLETED AND ONGOING

NEW MEASURE 245: MAINTENANCE OF LISTINGS OF INSTITUTIONALIZED RESIDENTS FOR OTG

CS

Seniors residing in certain types of institutions in Ontario are not eligible to claim Property Tax Grants, unless the residence is subject to property taxation and the accommodation costs of the residents are not subsidized by Extended Care.

Until recently, new clients being put on to the Ontario Tax Grants database from Federal Old Age Security files, or clients already on our database but who moved because of the need for institutional care, were not identified as Extended Care recipients on a timely basis.

In addition, the Grant program requires high-volume processing of applications with an emphasis on information accuracy. However, since information supplied in seniors' applications was not always accurate, contact with the senior citizen and the institution's administrator was often required.

Recently, the Ministry of Revenue has improved and materially strengthened its information-sharing processes with the Ministry of Health in order to more quickly identify seniors who reside in facilities that are subject to municipal and school taxes but whose costs are subsidized by Extended Care.

The regular exchange of automated listings between the Ministry of Revenue and institutions receiving Extended Care payments from the Ministry of Health has:

- almost eliminated contact with the institution's residents for information;
- enabled timely identification of seniors whose costs are subsidized and the subsequent updating of records;
- ensured immediate identification of seniors whose status has changed, rendering them eligible for future Ministry grants; and
- cut administrative costs previously associated with account adjustment after a cheque had been issued.

This Measure has two benefits. First, it greatly reduces the possibility of applications being mailed to ineligible senior citizens. Second, it avoids making payments to people who do not qualify and reduces the inconveniences involved when the Ministry attempts to reclaim funds.

Target January 1986

Status COMPLETED AND ONGOING

NEW MEASURE 246: STREAMLINING BLUE PAGES IN TELEPHONE DIRECTORIES FOR EASIER PUBLIC ACCESS TO MINISTRY INFORMATION CS

The seven million 1986 Bell telephone directories distributed in Ontario contain Blue Page listings which are an important source of information about the Ministry's programs. To provide easier public access, the Ministry redesigned its Blue Page listings to contain three major enhancements.

1. **The Ontario Tax Credits** and the **Ontario Tax Grants for Senior Citizens** program headings will appear in the main body of the Blue Page listings.

2. **The Retail Sales Tax** and **GAINS/Tax Grants for Seniors** - telephone numbers will appear in the frequently-called section of the Blue Page listings. These two numbers will be included in the approximately twenty listings allocated to the section for frequently-called numbers for all Ontario Government programs.

3. The **GAINS/Tax Grants for Seniors** listing will now include the notice: "Please have your Ontario Senior Citizen Privilege Card ready when you call." Prepared callers will reduce the time required to handle each call and will enable Ministry staff to respond more efficiently to enquiries.

In Durham Region directories, there will also be a Blue Page listing for the purchasing section of the Ministry's Administrative and Financial Services Branch which will allow local suppliers to participate more easily in the Ministry's purchasing process.

These customer service enhancements provide easier public access to Ministry information through faster identification of the proper branches and better prepare GAINS callers.

Target All directories by the end of 1986

Status COMPLETED AND ONGOING

NEW MEASURE 247: NEW EXHIBIT EXPLAINS SENIORS' BENEFIT PROGRAMS

CS

As part of its community "outreach" program, the Ministry's Taxpayer Services Branch installs and staffs exhibits at trade shows, conventions and public facilities such as the Ontario Government Bookstore and the Ontario Showcase windows at Bay and Wellesley Streets in Toronto.

To reflect Revenue's commitment to Ontario senior citizens, a new exhibit describing grant and benefit programs administered by the Guaranteed Income and Tax Credit Branch was developed and has been displayed at eight events in 1985/86.

The exhibit is modular and consists of 12 panels which can be easily changed and updated. Exhibit artwork more accurately reflects the active lifestyle of Ontario senior citizens and the individual programs are colour-coded for easy identification and reference.

This Measure complements the Ministry's other information services for the Guaranteed Annual Income and Ontario Tax Grant programs, including the publication of three bilingual pamphlets with a distribution of 290,000, annually. In particular, the exhibit is designed to publicize the Ministry's multilingual toll-free information centre which deals with about 200,000 calls each year from senior citizens.

Target June 1985

Status IMPLEMENTED AND ONGOING

NEW MEASURE 248: ORIENTATION VIDEOS EXPLAIN GOVERNMENT AND MINISTRY OPERATIONS

CS

As part of the Ministry's continued emphasis on improved client services, two new half-hour orientation audio/video presentations have been produced for the Tax Revenue and Grants Program (TRGP).

"Government, Revenue and You" traces the history of Ontario's parliamentary system while outlining the structure and operation of the Ontario Government and the Ministry of Revenue's position in this structure.

A companion program, "Customer Service in the Tax Revenue and Grants Program", outlines the Ministry's tax collection process with the emphasis on customer service to encourage voluntary compliance.

These presentations expand upon preliminary customer service training and will enhance the knowledge and understanding TRGP staff have of Government and Ministry operations, thereby enabling them to better serve Revenue's client groups.

These programs are scheduled to be shown to all current as well as new TRGP staff in 1986. Also, they will be available to other tax jurisdictions and the general public upon request.

Target: May 30, 1986

Status: ON TARGET

NEW MEASURE 249: TAX APPEAL INFORMATION BULLETIN

CS

The Ministry gives a high priority to avoiding disputes. However, when they do occur it is even more important that every effort is made to settle objections quickly.

The Tax Appeals Branch was established in 1979 and has earned a good reputation for dealing objectively and fairly with taxpayers (Measure 46). Since its establishment, resources have been allocated to expand its services and minimize backlogs of filed appeals.

Frequently, taxpayers who want to appeal a decision by the Branch, and file with the Supreme Court of Ontario, ask the Tax Appeals staff for the address of the Registrar's Office of their local court. To provide this information, the Branch has issued "Information Bulletin #2" in both English and French. Approximately 11,000 have been distributed to MPPs, MPs, accountants, lawyers and other interested groups.

In addition, each local Registrar has been sent a copy of the information bulletin and a summary of the relevant legislative provisions for the eight Ontario taxing statutes that the Ministry administers.

This Measure potentially benefits many Ontario taxpayers and strengthens confidence in the tax administration system by readily providing information to assist them in exercising their legislated rights.

Target: November 1985

Status: COMPLETED AND ONGOING

NEW MEASURE 250: COMMUNICATIONS INITIATIVES FOR SECTION 63/70 PROGRAMS

CS

The scale and complexity of the Ministry's Property Assessment Program are described in the Introduction of this Report.

In 1985/86, 55 municipalities were reassessed for taxation in 1986 under Sections 63/70 of the Assessment Act.

In addition to correcting assessment inequities within specific property classes, the aim of the Property Assessment Program is to make the assessment process more understandable for Ontario ratepayers. Initiatives to achieve this objective have included:

- The development and coordination of an extensive public awareness campaign through its 41 Assessment offices to better communicate information and afford ratepayers the opportunity to discuss their assessments.

- For the Section 63/70 programs in 1985/86, Assessment mailed 530,000 Notices of Assessment, held 170 days of Open Houses at convenient times and locations, and ran 600 advertisements in local dailies, weeklies and ethnic newspapers throughout Ontario.

- It is Assessment's policy to tailor its communications initiatives to deal with the different needs of client municipalities. For example, the reassessment of Mississauga in February of 1986 involved almost 100,000 properties and was the largest reassessment undertaken to date.

- In total, almost 166,250 Notices of Assessment were mailed. Included with each Notice was an Open House insert which featured a map of the City's nine wards and their Open House schedules. In this reassessment, regional assessment office staff organized 25 Open House sessions over five days and evenings in eight locations, including eight Saturday sessions.

- Similar special arrangements were made to accommodate the local needs of the seven area municipalities in the vast, 2792-square kilometre Regional Municipality of Sudbury. To inform ratepayers of this, the first region-wide reassessment, approximately 84,000 Notices of Assessment were mailed and 15 advertisements were run in five local newspapers to announce the 20 Open House sessions that were scheduled in April 1986, at 11 convenient locations.

- To accommodate the large number of shift workers in the Region, Open House hours were extended, some running from 8:00 a.m. to 9:00 p.m. As in all Open Houses, Saturday sessions were featured for each municipality in the Region.

These communications initiatives reflect the Ministry's policy of "openness" with a view to enhanced public understanding of Assessment's responsibilities, policies and services.

In total, since this Program was first offered in 1978, 606 municipalities have been reassessed under Sections 63/70. Of these municipalities, 114 have been updated by a second Section 63/70 Reassessment.

This year, 106 municipalities considering possible implementation of the Section 63/70 Reassessment Programs for taxation in 1987 have requested Tax Impact Studies. It is anticipated that most of these municipalities will elect the option to implement reassessment. A further 38 municipalities are considering reassessment in 1988. In addition, six requests have been received by the Ministry from upper tier municipalities to study the possible impact of a Section 63 Reassessment on a region or county-wide basis.

Target — On receipt of municipal resolution, implementation for taxation in the following year.

Status — ON SCHEDULE

NEW MEASURE 251: PROPERTY TAXATION RECOMMENDATIONS IMPLEMENTED

CS

In August 1985, the Minister of Revenue initiated a review of the practice of assessment and property taxation in Ontario which resulted in a report, entitled "Taxing Matters: An Assessment of the Practice of Property Taxation in Ontario".

In the report, several recommendations were made for improvement and the Ministry implemented seven administrative measures in December 1985 and Spring 1986, including:

- Revision of the Property Assessment Policy Manual which provides a clear and consolidated description of internal inspection policies and practices.

- Broader distribution of the Manual and A Guide to the Assessment Act at cost to Ontario's 400 library boards, 72 community colleges and universities and 839 municipalities. Also, prices were reduced from $50 and $60, respectively, to $20.

- Publication of a list of improvements which are usually exempted from Assessment in the Policy Manual in order to clarify the distinction between minor and major repairs, maintenance and improvements.

- Revision and broader distribution of all publications and information services, including advertising and increased availability of speakers, to increase public understanding of all aspects of property assessment.

- Clarification and simplification of the Notice of Assessment to increase ratepayers' understanding of changes in assessments. Implementation of enhanced computer services in Assessment's regional offices in 1986 will allow the production of improved and personalized Notices.

- Release of Property Tax Impact Studies at the request of a municipality which is interested in proceeding with market value-based reassessment under either Section 63 or 70 of the Assessment Act. A Tax Impact Study describes how taxes would change to achieve consistency in each class of property by ward and municipality. This preview of the tax consequences of possible reassessments provides the basis upon which a Municipal Council makes its decision whether or not to request the Ministry to proceed with reassessment.

- In November 1985, the Minister of Revenue authorized the release of 48 Studies to municipalities considering implementing reassessments in 1986, including 17 first-time and 31 update reassessments. Impact Studies for the seven municipalities in the Regional Municipality of Sudbury were prepared and released in January of 1986.

- Preparation of an Annual Report by all Regional Assessment Commissioners to complement the annual Assessment Roll which is submitted to each Municipal Council in their jurisdiction. This commenced in January 1986. In addition to outlining the organization and responsibilities of the Ministry and Assessment Program, each report describes the initiatives undertaken by the local regional assessment office, on behalf of the municipality, and the results achieved in the preceding year.

These Measures are an important aspect of the Ministry's enhanced public information program to promote a broader understanding of assessment practices and principles, and to provide Municipal Councils with useful information to address ratepayer concerns and municipal, financial, economic and development plans.

Target 1985/86

Status COMPLETED AND ONGOING

NEW MEASURE 252: ASSESSMENT ROLL TOTALS INITIATIVE IMPLEMENTED BY ADVISORY COMMITTEE

CS

As part of the Ministry's continued emphasis on improving public communications, an Advisory Committee on Property Assessment and Data Services was formed in 1980. (Measure 70)

Under the chairmanship of the Ministry's Assistant Deputy Minister of the Property Assessment Program, the Committee reviews and recommends improvements to help the Property Assessment Program better focus its efforts on specific issues and priorities of major client groups.

Since its inception, the Committee has resolved significant assessment issues and has provided considerable advice in the development of revised procedures. As a pilot project in 1984, the 1983 Assessment Roll Return was complemented by a summary of Roll totals which categorized a municipality's assessment base by tax status, tax class, school support designation and liability for special municipal charges. Its favourable reception led Assessment to make additional Assessment Roll summaries available upon request to all 839 Ontario municipalities, free of charge.

This initiative is especially time-saving and useful to municipal clerks who must quickly analyze their municipality's annual assessment growth within each category. The summary also enables easy identification and isolation of assessment value changes.

Target: January 1985

Status: COMPLETED AND ONGOING

NEW MEASURE 253: IMPROVED COMMUNICATIONS TO EXPLAIN ASSESSMENT

CS

In keeping with the Ministry's continued emphasis on "openness", the Property Assessment Program has:

- Made Assessment maps available to the public since April 1, 1985. These maps are prepared by Assessment's 31 Regional Offices to provide ratepayers, surveyors, fee appraisers, tax agents, realtors and other interested individuals and professionals, with up-to-date information on property lot and plan number, location, parcel dimension, streets, roads and other topographical features.

- In September 1985, in another communications initiative with Metro Toronto's ethnic community, Assessment staff participated in four 30-minute broadcasts in the Chinese dialects of Cantonese and Mandarin at CHIN-FM, Metro Toronto's multilingual station.

During one program in each language, Ministry staff discussed provincial Enumeration, the Preliminary Voters' List and the Annual Census Report. On a second show, Assessment's year-end Roll return, approaches to property valuation and the appeal process were explained.

Similar broadcasts are planned for 1986 and the number of broadcasts may be increased to include European and other Asian languages.

These initiatives have been useful in enhancing the public's understanding of Assessment's programs and services.

Target 1985/86

Status COMPLETED AND ONGOING

NEW MEASURE 254: ALPHA AND STREET INDEXES PROVIDED TO MUNICIPALITIES AND LAND TITLES AND REGISTRY OFFICES

CS

To complement annual Assessment Rolls, microfiche or hard copies of Alpha and Street Indexes are provided to all 839 Ontario municipalities and 187 school boards, free of charge. Similarly, copies of the Index are provided to the province's 65 Land Titles and Registry Offices.

The Alpha Index provides an alphabetical listing of all property owners and tenants in a municipality with corresponding roll numbers. All properties in a municipality are listed in the Street Index according to location; for example, by municipal address in urban areas and by lot and concession or registered plan in rural areas.

In total, 5,024 microfiche and 2,023 hard copies of the Alpha Index, and 4,146 microfiche and 1,635 hard copies of the Street Index were distributed to municipalities and school boards.

For the Land Titles and Registry Offices, the Ministry provides a master copy of the Alpha and Street Indexes for each municipality, both in microfiche and in hard copy, to the Real Property Registration Branch of the Ministry of Consumer and Commercial Relations for internal distribution.

These Indexes facilitate municipal staff, Land Titles and Registry Offices, ratepayers, lawyers and others to reference and access information on the Assessment Rolls. These Rolls are also produced in microfiche form and are available in municipal and school board offices. (Measure 145)

Target January 1985 for municipalities
April 1985 for Land Titles and Registry Offices

Status COMPLETED AND ONGOING

NEW MEASURE 255: PROVINCE OF ONTARIO SAVINGS OFFICE TRILLIUM ACCOUNT

CS

On January 13, 1986, the Province of Ontario Savings Office (POSO) introduced the Trillium Account to nearly 100,000 depositors.

The Trillium Account is a daily interest passbook savings account with generous chequing privileges and a very attractive interest rate.

The new Trillium Account comprises a significant addition to POSO's broad range of competitive customer services.

Within four months, 21,000 Trillium Accounts were opened totalling $300 million in deposits.

Target: January 1986

Status: COMPLETED

NEW MEASURE 256: POSO CENTRAL ONTARIO DISASTER RELIEF FUND

CS

In 1985, the 21 branches of the Province of Ontario Savings Office accepted contributions from the public on behalf of the Central Ontario Disaster Relief Fund.

This public service, although outside the legislated parameters of POSO's traditional mandate, played a significant role in the province-wide appeal for public donations to assist those affected by severe tornado and flooding damage.

At the final tally, donations totalling $85,000 were accepted for tornado and flooding relief in the Sudbury, Barrie, Kent, Chatham, Leamington and Windsor areas.

Target — Final cheque was issued November 1985

Status — COMPLETED

NEW MEASURE 257: ACCOMMODATION IMPROVEMENTS TO FIELD OFFICES

CS

During 1985, the Ministry's Facilities Management Unit completed a comprehensive study of accommodation in Revenue's 78 field offices.

As a result, a number of significant physical improvements have been undertaken, including:

- relocation of the Toronto Assessment Office for improved customer service;
- relocation of Belleville RST office to a ground floor to allow a more accessible, store-front operation;
- design and construction of modern reception areas for the Cobourg, Ottawa and Scarborough Assessment Offices;
- renovation provided new counters and non-slip flooring for the Province of Ontario Savings Offices in Pembroke and Ottawa, and the St. Clair Office in Toronto; and
- improved interview rooms with soundproofing to provide privacy for clientele at the Ministry's Toronto Public Enquiry Centre.

Additionally, plans are underway to enhance and modernize the reception area in the Bancroft Assessment Office, and to relocate the Sarnia and Dryden Assessment Offices, as well as the Orillia Retail Sales Tax Office.

These relocations will improve customer accessibility to the Ministry's services and are part of a broad commitment to provide the best service to its many clients in efficient, modern surroundings.

Target 1985/86

Status COMPLETED AND ONGOING

NEW MEASURE 258: IMPROVED TELEPHONE SERVICE FOR FIELD OFFICES

CS

Over the past two years, the Ministry's Facilities Management Unit has been working closely with the Retail Sales Tax Branch and Property Assessment Program to improve their long-distance telephone service for taxpayers dealing with our 13 RST and 31 Regional Assessment field offices.

Since July 1984, 24 of Assessment's regional offices have had new telephone systems installed. These incorporate additional lines and have such features as direct dial, conference call and speedcall. With the new systems, taxpayers have had improved accessibility and staff response time has been reduced.

Similarly, the Oshawa, Hamilton and Ottawa RST offices have changed from the Zenith to the WATS system and soon it may be introduced to the Toronto, Mississauga, London, Kitchener and North Bay offices.

As a result, field offices with the new systems have been able to handle at least 30 per cent more telephone calls with increased efficiency, while decreasing the offices' overall telephone costs by approximately 50 per cent.

Target 1985/86

Status COMPLETED AND ONGOING

NEW MEASURE 259: CUSTOMER SERVICE TRAINING TAILORED TO BRANCHES AND FIELD OFFICES

CS

Since the Ontario Government's customer services policy was formalized in the ACCESS project in 1979/80, the Ministry has consolidated and strengthened training in customer service and good telephone skills as an ongoing part of its Customer Service Training Program (Measure 218). Currently, two core programs are offered:

- Customer Service Orientation: a three-hour introductory session conducted for new staff.
- "Dealing With The Public": a two-day intensive workshop which includes communications skills and the role of the civil servant.

Since 1979/80, 581 employees have been trained in 63 "Dealing With The Public" Workshops, and 4,706 employees have been trained in 250 Customer Service/Telephone Training Workshops.

In 1985/86, the Personnel Services Branch built on previous Measures by customizing training sessions to meet the specific needs of different programs, and particularly in expanding customer service training for field office staff. This has included:

- sessions for 37 staff at the Wellington-Dufferin Regional Assessment Office in Guelph. (This will be expanded to include more Regional Assessment offices in 1986/87);
- designing and conducting ten sessions for 58 staff and 12 "Dealing with the Public" Workshops for 83 staff in 9 Retail Sales Tax field offices;
- training 29 staff in the Corporations Tax Branch in how to deal with public enquiries;
- training 10 staff in the Management Systems Branch in customer service; and
- designing and conducting two "Dealing With The Public" workshops for 26 staff in the Guaranteed Income and Tax Credit Branch as part of the 1985 Ontario Tax Grants campaign.

During 1985/86 alone, a total of 237 head office and 178 regional employees were trained in 24 head office and 25 field office workshops, respectively.

Target January 1985

Status COMPLETED AND ONGOING

NEW MEASURE 260: PURCHASING SEMINARS FOR DURHAM REGION BUSINESSES

CS

In line with the Ministry's objective to increase economic benefits and improve community relations, Revenue makes extensive efforts to establish close contact with Durham businesses wishing to supply goods or services.

If such businesses are to deal successfully with the Ministry of Revenue, it is important that they understand the types of goods and services required, and the steps they must undertake in order to compete for sales. One important component of this communications process has been a series of purchasing seminars for local businesses. (Measure 217)

On September 19, 1985, the Administrative and Financial Services Branch held another seminar in this series to explain Ministry and government purchasing practices, to review the types of products and services required by the Ministry, and to provide a forum for the exchange of information to maximize competitive bids from Durham Region suppliers.

Since January 1985, Durham suppliers have sold some $550,000 in goods and services to the Ministry, an increase of 25 per cent over the previous period.

Target: September 1985

Status: COMPLETED AND ONGOING

NEW MEASURE 261: IMPROVED PRINT PROCUREMENT SERVICE

CS

In conjunction with New Measure 260 which encourages Durham printers to tender for printing business, the Ministry introduced an important new customer services Measure in 1985. The Ministry now conducts its print purchasing from the Oshawa head office rather than using government purchasing services in Toronto.

This Measure has speeded up the process for local suppliers and relieved them of the need for frequent travel to Toronto. Since July 1985, the Ministry has contracted approximately 70 per cent of its total printing orders with Durham Region printers, amounting to 700 orders, valued at $130,000. Efficient local processing has reduced the turnaround time for client branches by an average of three days per order.

Target July 1, 1985

Status COMPLETED AND ONGOING

NEW MEASURE 262: MASS MAILINGS CONDUCTED TO IMPROVE SERVICE

CS

It is the Ministry's objective to speed-up mail delivery while improving services to customers and reducing costs.

Previously, the Ministry delivered material to either the Ministry of Government Services Mail Services or, on occasion, to private mailing houses where it would be folded and inserted into envelopes, metered and mailed to clients. However, the Administrative and Financial Services Branch determined that more mass mailings could be handled efficiently at the Ministry rather than the government level.

Since June, the bulk of mass mailings have been conducted in-house. Mailroom staff have coordinated mass mailings to improve the rate of service and obtain significant postal rate savings.

In total, since June, 26 mass mailings have been processed, comprising 1.7 million pieces of mail. This has resulted in additional postage savings of $75,000 and has improved mail delivery by an average of two days.

Target June 1, 1985

Status COMPLETED AND ONGOING

NEW MEASURE 263: ENHANCED COMMUNITY RELATIONS PROGRAM

CS

As part of its community relations program, Revenue has expanded after-hours use of the Ministry's head office by local organizations. (Measures 215, 216)

In addition to its government-wide "corporate" initiatives, which include the annual Federated Health Campaign, United Way Campaign and Red Cross Blood Donor Clinics, almost 9,000 people from Durham Region attended 183 non-profit events at the Michael Starr Building between January 1985 and March 1986.

The Ministry also provided additional services and significantly enhanced its community relations program with:

- The creation of a Co-ordinator of Community Relations to ensure that the Ministry will continue to give a high priority to the involvement of Revenue and its staff in appropriate government-wide initiatives and community events, either as sponsors or participants.

- Extension of the pilot Student Work Assistance Project (SWAP) which involved 17 Durham Region students in four local, non-profit computer projects. Initiated in January, 1985 as part of the Ministry's International Youth Year involvement, students from local high schools have had after-hours access to Ministry computers under the guidance of their own teachers and the staff of Revenue's Management Systems Branch.

- Continuation of the Ministry's involvement in work-week employment and co-operative training programs through Personnel Services Branch (Measure 214). In 1985/86, 29 students from Durham College and local high schools were employed. In addition, several Ministry employees serve as part-time lecturers or sit on curriculum advisory boards to advise Durham College regarding career and job opportunities.

- Open houses and tours of the Ministry's Library for Durham Region librarians to foster awareness of the property assessment, taxation and business collection and resources that are available to the community. In November and December 1985, six comprehensive tours were conducted for 26 librarians. In addition, Durham Region libraries have been added to the mailing list of "What's new", the Ministry Library's monthly list of new acquisitions.

These initiatives have strengthened Revenue's working relationships with the Region of Durham and have significantly enhanced the Ministry's standing as a "good corporate citizen".

Target 1985/86

Status COMPLETED AND ONGOING

NEW MEASURE 264: ENHANCED FRENCH LANGUAGE SERVICES

CS

As mentioned in the Introduction of this Report, for many years the Ministry has provided French services to ensure that all Ontario taxpayers receive front-line assistance and information in both of Canada's official languages.

In keeping with the Ontario Government's established policy, virtually all of Revenue's forms, advertising and publications are widely distributed to the public in either a bilingual or separate French form. In addition, staff in the Ministry's multilingual Telephone Centre, and some 20 per cent of staff in designated regional offices, have bilingual capabilities.

To enhance its services and in preparation for the enactment of the new French Language Services Act, Revenue will appoint a full-time Co-ordinator of French Language Services in 1986. The Co-ordinator will develop and oversee a multi-year plan to strengthen French-language service in all Ministry programs.

In particular, computer systems will be redesigned to provide francophone clients with "full account" services through all stages in the administration of all programs.

Target 1985/86

Status ON TARGET

PART III: PUBLICATIONS AND ADVERTISING IN 1985/86

A. PUBLICATIONS

1. TAX REVENUE AND GRANTS PROGRAM

CORPORATIONS TAX BRANCH

1. Interpretation Bulletin April 1985 Capital Tax Implications of Rollovers	315,000 English French available on request. Distributed to all corporate taxpayers and a special mailing list.
2. Information Bulletin April 1985 Three Year Income Tax Holiday for Small Businesses and Federal Budget Changes	315,000 English French available on request. Distributed to all corporate taxpayers and a special mailing list.
3. Information Bulletin February 1986 Exemption From Filing Returns for Special Small Corporations and Changes to Corporations Tax Act	325,000 English French available on request. Distributed to all corporate taxpayers and a special mailing list.
4. Information Bulletin February 1986 Ontario Budget Changes	325,000 English French available on request. Distributed to all corporate taxpayers and a special mailing list.
5. Corporations Tax Return Insert December 1985 Explain Change in Due Date for Tax Payable	300,000 English Distributed to all corporations receiving Notice of Assessment or Reassessment, Instalment Remittance, or Receipt of Payment form and balance of tax roll with year-end after December 1985.

MOTOR FUELS AND TOBACCO TAX BRANCH

6.	S.B.D.C. News Issue #9 September 1985	15,000 English Distributed to small businesses, SBDCs and a special mailing list.
7.	Guide Notes Fuel Sales	500 English Mailed to collectors' tax accounting and marketing sections.
8.	Guide Notes Fuel Tax Return	300 English Mailed to collectors' tax accounting sections.
9.	Guide Notes Fuel Tax Rulings	100 English Mailed to collectors' tax accounting sections.
10.	Guide Notes Fuel Acquisition Permits	300 English Mailed to operators of shipping vessels and railways and industrial manufacturers.
11.	Guide Notes Fuel Acquisition Permits Fuel Suppliers	50 English Mailed to fuel tax collectors.
12.	Guide Notes Dye Stock and Usage Report	1,300 English Mailed to collectors' tax accounting and operations sections.
13.	Guide Notes Truckers Fuel Tax	4,000 English Mailed to interjurisdictional trucking fleets.

MOTOR FUELS AND TOBACCO TAX BRANCH (con't)

14.	Guide Notes Important Notice to Truckers	70,000 Bilingual Distributed to fuel tax inspectors to hand out to truckers.
15.	Guide Notes Motive Fuels and You	2,000 Bilingual Distributed to the retail sector.
16.	Guide Notes Coloured Fuel and You	2,000 Bilingual Distributed to fuel retailers.
17.	Guide Notes Coloured Fuel in Ontario	2,500 Bilingual Distributed to fuel retailers.
18.	Guide Notes Guide to Farm Fuel Tax in Ontario	70,000 English Distributed to farmers.
19.	Guide Notes Do You Sell Tobacco Products?	25,000 English Distributed to tobacco retailers.

RETAIL SALES TAX BRANCH

20.	Information Bulletin 2-85 November 1985 Outlines revised policy concerning fund-raising events, computer software, and clarification in other areas of the legislation.	222,000 English 2,000 French Distributed to all vendors and a special mailing list.
21.	Information Bulletin 1-86 January 1986 Explaining October 1985 Budget changes.	227,000 English 2,000 French 5,000 Korean Distributed to all vendors, members of the Ontario Korean Businessmen's Association and a special mailing list.
22.	Sales Tax Guide #105 Revised August 1985 Penalties	20,000 English 1,000 French Distributed to field offices and interested parties.
23.	Sales Tax Guide #114 Revised August 1985 Destruction of Records	5,000 English 1,000 French Distributed to field offices and interested parties.
24.	Sales Tax Guide #117 Revised September 1985 Private Sales	10,000 English 1,000 French Distributed to field offices and interested parties.
25.	Sales Tax Guide #130 Revised October 1985 Recreational Facilities	10,000 English 1,000 French Distributed to field offices and interested parties.
26.	Sales Tax Guide #143 Revised August 1985 Religious, Charitable and Benevolent Organizations	10,000 English 1,000 French Distributed to field offices and interested parties.

RETAIL SALES TAX BRANCH (con't)

27.	Sales Tax Guide #147 Revised March 1985 Farmers	30,000 English 1,000 French Distributed to field offices and interested parties.
28.	Sales Tax Guide #148 Revised July 1985 Newspapers and Supplements	20,000 English 1,000 French Distributed to field offices and interested parties.
29.	Sales Tax Guide #150 Revised March 1985 Retail Sales Tax Rates	20,000 English 1,000 French Distributed to field offices and interested parties.
30.	Sales Tax Guide #151 New September 1985 Motor Vehicle Dealers	30,000 English 600 French Distributed to field offices and vendors in the automobile and related industries.
31.	Sales Tax Guide #152 New November 1985 Small Businesses	50,000 English 1,000 French Distributed to field offices, members of the Ontario Korean Businessmen's Association and other interested parties.
32.	Sales Tax Guide #100 Revised January 1986 Do You Need A Vendor's Permit?	30,000 English 1,000 French Distributed to field offices and interested parties.
33.	Sales Tax Guide #119 Revised January 1986 Food Products	20,000 English 1,000 French Distributed to field offices and interested parties.

RETAIL SALES TAX BRANCH (con't)

34.	Sales Tax Guide #126 Revised January 1986 Admissions	5,000 English 500 French Distributed to field offices and interested parties.
35.	Sales Tax Guide #137 Revised January 1986 Flea Markets	5,000 English 500 French Distributed to field offices and interested parties.
36.	Sales Tax Guide #130 Revised January 1986 Recreation Facilities	10,000 English 1,000 French Distributed to field offices and interested parties.
37.	Sales Tax Guide #143 Revised January 1986 Religious, Charitable and Benevolent Organizations	10,000 English 1,000 French Distributed to field offices and interested parties.
38.	Sales Tax Guide Revised January 1986 List of Guides and Offices	20,000 English 1,000 French Distributed to field offices and other interested parties.
39.	Sales Tax Guide #141 Revised January 1986 Hospitals	5,000 English 500 French Distributed to field offices and interested parties.
40.	Sales Tax Guide #106 Revised January 1986 Retail Sales Tax Refunds	20,000 English 1,000 French Distributed to field offices and interested parties.

RETAIL SALES TAX BRANCH (con't)

41.	Sales Tax Guide *121 Revised January 1986 Prepared Foods	30,000 English 1,000 French Distributed to field offices and interested parties.
42.	Sales Tax Guide *122 Revised January 1986 Snack Foods and Candies	5,000 English 500 French Distributed to field offices and interested parties.
43.	Sales Tax Guide *123 Revised January 1986 Tax-Included Pricing	5,000 English 500 French Distributed to field offices and interested parties.
44.	Sales Tax Guide *124 Revised January 1986 Accommodation	5,000 English 500 French Distributed to field offices and interested parties.
45.	Sales Tax Guide *125 Revised January 1986 Alcoholic Beverages	5,000 English 500 French Distributed to field offices and other interested parties.
46.	Sales Tax Guide *126 Revised January 1986 Admissions	5,000 English 500 French Distributed to field offices and interested parties.
47.	Sales Tax Guide *149 Revised January 1986 Status Indians	10,000 English 1,000 French Distributed to field offices and interested parties.

RETAIL SALES TAX BRANCH (con't)

48.	Sales Tax Guide #150 Revised January 1986 Retail Sales Tax Rates	30,000 English 1,000 French Distributed to field offices and interested parties.
49.	Sales Tax Guide #101K December 1985 How To Complete Your Tax Return	5,000 Korean Distributed to members of the Ontario Korean Businessmen's Association.
50.	Sales Tax Guide #104K December 1985 Purchase Exemption Certificates	5,000 Korean Distributed to members of the Ontario Korean Businessmen's Association.
51.	Sales Tax Guide #105K December 1985 Penalties	5,000 Korean Distributed to members of the Ontario Korean Businessmen's Association.
52.	Sales Tax Guide #146K December 1985 Discount Coupons	5,000 Korean Distributed to members of the Ontario Korean Businessmen's Association.
53.	Information for Farmers 30-page Booklet April 1985	50,000 English 1,000 French Distributed in co-operation with Ministry of Agriculture and Food to vendors and to farmers. Also distributed to field offices and interested parties.

GUARANTEED INCOME AND
TAX CREDIT BRANCH

54. Ontario Tax Grants Guide 1985 June 1985 Revised Explains the 1985 OTG program	150,000 bilingual Distributed to MPPs, MPs, lawyers, constituency offices, libraries, seniors' clubs, Ministry and other government offices.
55. Ontario Tax Grants Constituency Office Bulletin 85-1 August 1985 Announces release of application forms.	600 English Distributed to MPP and Ontario federal MP legislative and constituency offices.
56. OTG Constituency Office Bulletins 85-2 October 1985 Announces mailing of Property Tax Grant cheques	600 English Distributed to MPP and Ontario federal MP legislative and constituency offices.
57. OTG Constituency Office Bulletins 85-3 November 1985 Announces mailing of Sales Tax Grant cheques	600 English Distributed to MPP and Ontario federal MP legislative and constituency offices.
58. Ontario Tax Grants Poster July 1985 Revised Designed to alert public to 1985 OTG program	7,000 English 2,000 French Distributed to field offices, LCBO outlets, municipal offices, district taxation offices, Northern Affairs offices, libraries and MPP constituency offices.
59. Ontario Tax Credits Guide 1985 December 1985 Revised Explains OTC program	70,000 bilingual Distributed to MPPs, MPs, lawyers constituency offices, libraries, seniors' clubs, Ministry and other government offices.

GUARANTEED INCOME AND
TAX CREDIT BRANCH (con't)

60. GAINS Rate Tables 1985 January, April, July, October, Rates for payments from Ontario Guaranteed Annual Income System (GAINS)	7,000 Bilingual Distributed to MPPs, Ontario federal MPs, Northern Affairs offices, seniors' centers, community information centres, CPP and OAS district offices, COMSOC.
61. GAINS Guide 1985 June 1985 Revised Explains Ontario Guaranteed Annual Income System	20,000 Bilingual Distributed to MPPs, Ontario federal MPs, Northern Affairs offices, seniors' centers, community information centres, CPP and OAS district offices, COMSOC.
62. GAINS Guide 1986 March 1986 Revised Explains Ontario Guaranteed Annual Income System	70,000 Bilingual Distributed to MPPs, Ontario federal MPs, Northern Affairs offices, seniors' centers, community information centres, CPP and OAS district offices, COMSOC.

TAX APPEALS BRANCH

63.	Your Right to Appeal Ontario Taxes November 1985 Revised Advises taxpayers of their right to object to Notice of Assessment of Disallowal of Claim	20,000 bilingual Distributed to public, lawyers, accountants and with Notices of Objection.
64.	Ontario Tax Appeals Practices and Procedures November 1985 Revised Administrative practices and procedures for setting objections	20,000 bilingual Distributed to lawyers, accountants and tax professionals.
65.	Information Bulletin 2-86 November 1985 Objections and Appeals Administrative Procedures	15,000 English French available on request. Distributed to lawyers, accountants, and special mailing lists.

II. PROPERTY ASSESSMENT PROGRAM

66.	On Equal Terms pamphlet	26,000 English 2,000 French (in designated areas) Made available across Ontario in all Revenue field offices and at Assessment Open House sessions.
67.	Assessment Information Update - May 1985 "Land Registration Reform Act"	12,000 English 4,000 French Mailed to Registry and Land Titles Offices and their clients, and provided to the public upon request and through the Ministry's Regional Assessment offices.
68.	Information insert	2.2 million Distributed with the 1985 Assessment Notice to every ratepayer in Ontario receiving a Notice.
69.	Information on 1985 Notice of Assessment	2.2 million Distributed with 1985 Assessment Notice to every ratepayer in Ontario receiving a Notice.
70.	Information on Supplementary Assessment Notice	110,000 English 10,000 French (in designated areas) Distributed to every ratepayer in Ontario who receives a Supplementary Assessment Notice.

ASSESSMENT (con't)

71.	Information on Notice Of Omitted Assessment	16,000 English 6,000 Bilingual (in designated areas) Distributed to every ratepayer in Ontario who receives a Notice of Omitted Assessment.
72.	Appeal Procedures December 1985	50,000 English and French Made available across Ontario in municipal offices, Regional Assessment offices and at the Open House sessions.

III. PROVINCE OF ONTARIO SAVINGS OFFICE

73.	The Trillium Account pamphlet January 1986 (English) July 1986 (French)	175,000 English 5,000 French Available to former and current depositors and the public through the Ministry's Province of Ontario Savings Offices.
74.	The Province of Ontario Savings Office pamphlet March 1986	50,000 English 5,000 French Available to the public through the Ministry's Province of Ontario Savings Offices.

IV. SUPPORT SERVICES DIVISION

COMMUNICATIONS SERVICES

75.	Ariel Technology Offer Series Bulletin January 1985	1,008 English Distributed to all Deputy Ministers, Assistant Deputy Ministers, Communications Directors, and members of the Systems Council.
76.	Kontact Technology Offer Series Bulletin February 1985	316 English Distributed to Deputy Ministers, Assistant Deputy Ministers and members of the Systems Council.
77.	Voluntary Disclosure Bulletin Reprint November 1985	5,000 English Made available across Ontario in all Ministry field offices.

B. ADVERTISING

I. TAX REVENUE AND GRANTS PROGRAM

1. Print advertisement the day after the Provincial Budget statement to provide further information about Retail Sales Tax changes. October 1985	Appeared in all 46 daily newspapers.
2. Print advertisement to provide further information about Retail Sales Tax changes in 1985 Ontario Budget. January 1986	Appeared in all 46 daily newspapers
3. Print advertisement to provide further information to Korean business people about the Retail Sales Tax changes announced in the 1985 Ontario Budget. January 1986	Appeared in all 5 Korean newspapers.

II. ASSESSMENT PROGRAM

6.	Print advertisements to announce Section 63/70 open house schedule in selected municipalities. February 1985	Appeared in 20 daily and 59 weekly and community newspapers.
7.	Print advertisement to remind ratepayers of the last date to file an assessment appeal. January, February 1985	Appeared in 46 dailies, 334 weekly and community papers, and 43 ethnic publications.
8.	Print advertisement to announce enumeration in Ontario. August 1985	Appeared in 46 dailies, 257 weekly and community papers, and 43 ethnic publications.
9.	Print advertisement to remind Ontarians of the forthcoming enumeration. September 1985	Appeared in 46 daily newspapers.
10.	Print advertisement to announce the Municipal Board Hearing in the City of Scarborough. October, November 1985	Appeared twice in one daily newspaper, running two weeks apart.

II. ASSESSMENT (con't)

11. Print advertisements to announce regular assessment with return dates and open house schedule. November, December 1985	Appeared in 46 dailies, and 279 weekly and community newspapers, and 43 ethnic publications.
12. Print advertisements to announce roll delays due to Section 63/70 reassessments in selected municipalities. December 1985 - March 1986	Appeared in 16 dailies and 54 weekly and community newspapers.
13. Print advertisements to announce Section 63/70 open house schedule in selected municipalities. January - March 1986	Appeared in 16 dailies, 54 weekly and community newspapers.
14. Print advertisement to remind ratepayers of the last date to file an assessment appeal. December - April 1986	Appeared in 66 dailies, 329 weekly and community papers, and 43 ethnic publications.

PART IV: ACCUMULATED INDEX

IV ACCUMULATED INDEX

Initiative	Status*	Customer Service	Regulatory Reform
1. Ministry Reference Guides	c	x	
2. Retail Sales Tax: New Vendor Kits	c	x	
3. Retail Sales Tax: Reinstatement of 7% Rate	c		x
4. Pamphlet on Exemptions For Migrants and Immigrants	c	x	
5. Gains "A" OTC Watts Telephone Information Service	c,o	x	
6. Information for 1979 Ontario Tax Credits	c,o	x	
7. Retail Sales Tax: Vendor Return Card	c,o	x	
8. Retail Sales Tax: New Vendor Application Form	c,o	x	
9. Retail Sales Tax Vendor Accounts Enquiries: New Computer System	c,o	x	
10. Succession Duty: Revision of Lock-Box Procedures	c	x	
11. Establishment of an Advanced Ruling Service for All Taxes	c,o		x
12. Establishing Instantaneous Settlements of Permits and Accounts - Motor Vehicle Fuel Tax	c,o		x
13. French Counter and Telephone Service in District Offices	c,o	x	
14. Notices Re: French Bulletins For All Tax Changes	c,o	x	
15. Bilingual Signs	c	x	
16. Amalgamation of Statutes	c		x
17. Review and Reduction of Orders in Council	c		x
18. Focal Point For Tax Information Flows	c,o	x	
19. Interministerial Cooperation	c		x
20. Quicker Registration of Veteran's Lands	c	x	
21. Focusing of Tax Bulletins	c,o	x	
22. Land Transfer and Land Speculation Tax Procedural Innovations	c		x
23. Special Assessment Equalization in Problem Municipalities	c,o	x	
24. Open Houses and Public Information	c,o	x	
25. Taxpayer Service: New Property Assessment Notices	c	x	
26. Tax Service: Neighbourhood Assessment	c,o	x	
27. Additional French Language Service	c	x	
28. Consolidation of Provincial Land Tax	c		x
29. Improved Public Information	c	x	

(*) c - completed
o - ongoing
os- on schedule
ot- on target

Accumulated Index of Customer Service and Regulatory Reform Measures

	Initiative	Status	Customer Service	Regulatory Reform
30.	Agreements related to Interprovincial Cooperation	c		x
31.	Diesel Tax Information Services	c,o	x	
32.	Information Program for New Sales Tax Vendors	c,o	x	
33.	Sales Tax Exemptions for Tourists	c,o	x	
34.	Sales Tax Guides for Business	c,o	x	
35.	Retail Sales Tax Exemptions Guide for Householders	c	x	
36.	Revised Land Transfer Affidavit	c		x
37.	Explanatory Brochure on Assessment Appeal Procedure	c	x	
38.	Legislation Information Kit	c	x	
39.	New Assessment Equalization Factors for Grants	c,o		x
40.	Implementation of 1980 Budget Tax Changes	c,o		x
41.	Administration of New Small Business Development	c,o	x	
42.	Tax Payments Via Commercial Banks	c,o	x	
43.	Ministry Accounts Payable and Tax Refunds	c,o	x	
44.	Telephone Training For All Staff	c,o	x	
45.	First Line Ministry Information Referral Service	c,o	x	
46.	New Tax Appeal Services	c,o	x	
47.	Major Reductions in Diesel Fuel Tax Filing Requirements	c,o		x
48.	Simplification of Sales Tax Exemptions On Admissions	c		x
49.	Improved Services in Savings Offices	c	x	
50.	Metrication	c	x	
51.	Oshawa Relocation Project	c	x	
52.	Abolition of Corporation Tax Liens	c		x
53.	Reduced Filing For Retail Sales Tax Vendors	c,o		x
54.	Tax Seminars for Small Businesses and Special Industry Groups	c,o	x	
55.	Increased Visibility for Ontario Tax Credits Under Federal Income Tax System	c,o	x	
56.	Improvements in Gas and Diesel Tax Refunds	c,o	x	
57.	New Handbook for Motor Vehicle Agents	c,o	x	
58.	Simplification and Elimination of Property Income Questionnaires	c		x
59.	Upgrading Reception Facilities for Walk-In Customers	c	x	
60.	Improved Corporations Tax Remittance Forms	c,o	x	

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61.	Abolition and Revision of Statutory Regulations	c,o		x
62.	Payment of Motor Vehicle Fuel Tax Credits to Interprovincial Vehicle Operators	c		x
63.	Land Transfer Tax Exemptions - Trusts	c		x
64.	Inter-Ministry Coordination of Tax Information in Publications	c,o	x	
65.	Retail Sales Tax Bonding Requirements for Vendors	c,o		x
66.	Review of Compulsory Regulation for Diesel Fuel Tax	c		x
67.	Debit and Credit Interest Rates	c		x
68.	Further Reduction in Filing Retail Sales Tax Return Requirements	c,o		x
69.	Assessment Information Bulletin Service	c,o	x	
70.	Logical Re-Sequencing of the Assessment Act	c		x
71.	Assessment Data User Advisory Committee	c,o	x	
72.	Elimination of Separate Regulations to Change the Interest Rate Paid on Deposits by Province of Ontario Savings Office	c		x
73.	New Taxpayer Services Branch	c,o	x	
74.	Improved Municipal Policy Liaisons	c,o	x	
75.	New Data Services and Development Branch and Advisory Committee	c	x	
76.	Repeal of the Railway Fire Charge Act	c		x
77.	Enhancement of Returns Processing, Billing and Re-Assessment Functions	c	x	
78.	Increased Compensation For Vendors	c,o	x	
79.	Land Transfer Tax Procedure Manuals	c	x	
80.	Administration of Property and Sales Tax Grants for Pensioners	c,o	x	
81.	Extension of Open Houses	c,o	x	
82.	Simplification of Procedures for Exempt Purchases by Indians	c,o		x
83.	Removal of Requirement for Special Permit for Contractors	c		x
84.	Enhancement of Default Letter Procedures	c		x
85.	New Audit Approach for Motor Vehicle Fuel Tax, Gasoline Tax and Tobacco Tax	c,o		x
86.	Use of Audio-Visual Aids in Motor Vehicle Fuel Tax	c,o	x	
87.	General Consent for the Destruction of Books and Records	c		x

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88.	Motor Vehicle Rebate for the Physically Handicapped	c,o		x
89.	Exemption Available to Local Service Boards	c,o		x
90.	Expanded and Upgraded Telephone Enquiry and Reception Services	c,o	x	
91.	Discontinuance of On-Site Testing for Speciality Equipment Fuel Refund Allowances	c,o		x
92.	Discontinuance of the Requirement for Receipt of Invoices Filed with Refund Claims of Gasoline Tax	c,o		x
93.	1981 Interim Property Tax Grant	c	x	
94.	Phase II Property Tax Grant System Development	c,o	x	
95.	Use of Assessment Regional Staff to Expedite Completion of Property Tax Grant Applications	c,o	x	
96.	Employee Hired to Assist Pensioners in Ottawa Retail Sales Tax Office	c,o	x	
97.	Voluntary Disclosure Policy	c		x
98.	Extension of Open Houses to Cottage Areas	c	x	
99.	Improved Assessment Notice	c	x	
100.	French Language Service in Courts of Assessment Appeal	c,o	x	
101.	Assessment Information in Public Reading Room	c,o	x	
102.	Improved, Shorter Tax Returns for Motor Vehicle Fuel Tax and Gasoline Tax	c,o		x
103.	New Approach to Gasoline Tax and Motor Vehicle Fuel Tax Refund Claims	c,o		x
104.	Communications Initiatives for Ad Valorem Taxation - Motor Vehicle Fuel Tax, Gasoline Tax and Tobacco Tax	c	x	
105.	Ontario Tax Grants Information For 1981	c	x	
106.	Discontinuance of Certain Requirements for Filing 1981 OTG Application Forms	c		x
107.	1980 Assessment Base Year	c,o		x
108.	Enumeration in Municipal Election Years Only	c,o		x
109.	Establishment of Shopping Centre Task Force	c,o		x
110.	Vehicle Conversion Kits	c,o	x	
111.	Television, Motion Picture and Photographic Lighting	c,o		x
112.	Extended Exemption for Heat Pumps	c		x

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113.	Automatic Timer Controls for Electrical Equipment	c,o		x
114.	Sales Tax Exemption for Self-Diagnostic Items Purchased by Diabetics	c,o		x
115.	Facsimile Reproduction to Assist Taxfilers During Postal Disruption	c	x	
116.	GAINS Cheques Distribution During Postal Strike	c	x	
117.	New SBDC Program Exhibit in Trade Shows	c,o	x	
118.	Introduction of French Language Affidavits for Land Transfer Tax	c,o	x	
119.	Removal of Requirement To Report Changes By Provincial Land Taxpayers	c		x
120.	Introduction of Coloured Fuel in The Province in Place of Compulsory Registration For Fuel Tax	c,o		x
121.	Liaison With the Petroleum Industry in The Implementation of Coloured Fuel	c,o	x	
122.	Implementation of Coloured Fuel Program and its Particular Impact on Truckers	c,o	x	
123.	Ontario Quebec Co-operation in The Introduction of Coloured Fuel to Ontario	c,o		x
124.	Adoption of 24-Hour Action Line For The New Coloured Fuel Program	c,o	x	
125.	Sales Tax Exemptions Clarified	c,o	x	
126.	Faster Access to Localised RST Information	c,o	x	
127.	Advanced Registration of RST Vendors	c,o	x	
128.	Special Guide on Retail Sales Tax Refunds	c,o	x	
129.	Clarification of Sales On Installed Carpeting	c,o		x
130.	Tax-Included Pricing Tax Vendors in Hospitality Industry	c,o		x
131.	Removal of Deposits for R.S.T. Court Appeals	c,o		x
132.	Enlargement of the Definition of "Sale"	c,o		x
133.	Increase and Simplification of RST Exemptions For Religious, Charitable and Benevalent Organizations	c,o	x	
134.	Special Vendor Assistance Program	c,o	x	
135.	Development of New Methods To Reduce Inconvenience and Time in Sales Tax Auditing	c,o	x	
136.	Automatic RST Vendor Compensation Calculation	c,o	x	

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137.	Small Business Tax Exemption and Rebate Program	c,o	x	
138.	Elimination of Taxpayer's Requests for Minister's Concurrence to Corporate Year-End Changes	c		x
139.	Improved Ontario Tax Grants Information For 1982	c	x	
140.	Redesigned PTG Application Form and Instruction Simplified and Streamlined	c	x	
141.	Faster OTG Payments, Enquiries and Adjustments	c,o	x	
142.	Use of Telidon Technology for OTG Communications	c	x	
143.	Special OTG Service for MPP's	c,o	x	
144.	Slide Shows On "Good Customer Service" and Ministry Organization	c	x	
145.	Microfiche Copies of The Assessment Roll Free of Charge to Municipalities and School Boards	c,o	x	
146.	Property Assessor To Visit Municipal Offices On a Monthly Basis	c,o	x	
147.	New Features for 1982 Notice of Assessment	c	x	
148.	Identifying Electors for French Language School Purposes During Enumeration	c,o	x	
149.	Financial Impediment to Fuel Brokers Removed	c,o		x
150.	RST Exemptions For Blind and Disabled	c,o		x
151.	Abolition of Annual Permits for Tobacco Tax	c,o		x
152.	Simplification of Sales Tax for Transfers Between Related Companies	c,o		x
153.	Sales Tax Exemption for Repair Parts	c,o		x
154.	Expanded Exemption for Production Machinery	c,o		x
155.	Redefinition of a Publication	c,o		x
156.	Retention of Vendor Permit Numbers	c,o		x
157.	Simplification of Motor Vehicle Transfer Forms	c,o		x
158.	Expanded Use of Technology in OTG	c,o	x	
159.	New MPP Enquiry Service	c,o	x	
160.	New OTG Enquiries Tracking System	c,o	x	
161.	Improved Telephone Service for OTG	c,o	x	
162.	Toronto and Oshawa Enquiry Centres	c,o	x	
163.	Simplified Interest Rates	c,o	x	
164.	Client Evaluation of Tax Appeal System	c,o	x	
165.	Pre-mixed Dye to Fuel Tax Collectors	c,o	x	
166.	Phone-in for Dye Points	c,o	x	

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167.	Exhibits at Fall Fairs	c	x	
168.	"Matching Service" for Small Businesses	c,o	x	
169.	Seminars and Slide Show on SBDCs	c,o	x	
170.	Computer Assisted RST Audits	c,o	x	
171.	POSO Relocations	c	x	
172.	Direct Deposit for POSO	c,o	x	
173.	Telephone Customer Service in Oshawa	c,o	x	
174.	Tours and Seminars for Durham	c,o	x	
175.	Career Counselling for Durham Schools	c,o	x	
176.	Ministry Exhibit	c,o	x	
177.	Strengthening of Customer Services Training Programs	c,o	x	
178.	Seminars for Durham Businesses	c,o	x	
179.	Improved Access to Assessment Information	c,o	x	
180.	Special Media Campaign re Assessment	c,o	x	
181.	Improved Information on 1983 Assessment Notice	c	x	
182.	New Guide to the Assessment Act	c,o	x	
183.	Increase in Assessment Exemption	c,o		x
184.	Simplification of Meal Plan Exemption	c,o		x
185.	Ministerial Waiver for Overpayments to Seniors	c,o		x
186.	Simplification of Statutes	os		x
187.	Tax Simplification for Truckers	c,o		x
188.	Simplified Information from Corporations	c,o		x
189.	Simplification of Tax Instalments	os		x
190.	Objection Rights Extended	c		x
191.	Increased Time for Tax Appeals	c,o		x
192.	Ontario Tax Grant Updates	c,o	x	
193.	GAINS Mailing Date Changed	c,o	x	
194.	Updating OTG File	c,o	x	
195.	Evaluation of Appeals Service	c,o	x	
196.	Faster Refunds for Truckers	os	x	
197.	Improved Information on Tax Changes	c,o	x	
198.	Improvements to SBDC "Matching Service"	c,o	x	
199.	Improved SBDC Communications	c,o	x	
200.	Co-operation in SBDC Promotion	c,o	x	
201.	SBDC in Northern and Eastern Ontario	c,o	x	
202.	Small Business Tax Holiday	os	x	
203.	Transfer of Corporate Tax Data	os	x	
204.	Direct-Dial Access to RST Offices	c,o	x	
205.	Tax Guide on Floor Coverings	c,o	x	
206.	New Handbook for Licence Agents	c,o	x	
207.	Distribution of Sales Tax Guide	c,o	x	
208.	Reduced Errors on RST Returns	c,o	x	
209.	Municipal Offices Distribute RST Guide	c,o	x	
210.	Special Vendor Assistance Program	c,o	x	
211.	POSO Direct Deposit System	c,o	x	

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212.	ARIEL Publication Distribution System	c,o	x	
213.	Enquiry Service for Youth Opportunities	c	x	
214.	Ministry Liaison with Schools and College	c,o	x	
215.	Community Use of Facilities	c	x	
216.	Expanded Community Relations	c,o	x	
217.	Seminars for Durham Businesses	c,o	x	
218.	C.S. Training Program Strengthened	c,o	x	
219.	Form Letter Review	c	x	
220.	Information for "Disabled and Seniors in the Community"	c,o	x	
221.	Assessment Exhibit Tours Province	c	x	
222.	Improved Access to Assessment Offices	c,o	x	
223.	Solution to Assessment Problems	os	x	
224.	Expanded Open Houses for Assessment	c	x	
225.	Corporations Tax Payments Simplified	c,o		x
226.	Income Tax Exemption for New Corporations	c,o		x
227.	Revoking of Corporations Tax Reassessment Waivers	c,o		x
228.	"Special Small Corporations" Not Required to File Tax Return and Financial Statements	os		x
229.	Simplification of Small Business Tax Calculation	c,o		x
230.	Simplification of Fuel Tax Filing Requirements	ot		x
231.	"Nil Sales - Nil Tax" Vendors Reduced Through Screening	c		x
232.	Corporations Tax "Reminder" Calls to Ensure Filing	c,o	x	
233.	Improved Communications Through Simplification and Translation of Corporations Tax Forms	c,o	x	
234.	On-Line Processing of Corporations Tax Returns	c,o	x	
235.	Corporations Tax Interest Calculations and Statements	c	x	
236.	New Provincial Land Tax Computer System	c,o	x	
237.	Communications Initiatives for SBDC Program	o	x	
238.	Simplified Tax Refund Process for Diesel Fuel Users	c,o	x	
239.	Additional Service Network for Fuel Tax Single-Trip Permits	c	x	
240.	Communication of New Fuel Tax Legislation to Highway Carriers	ot	x	

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241.	New Information and Services for Korean Retail Stores	c,o	x	
242.	RST Field Services Expanded	c,o	x	
243.	Ministry Mail Boxes Installed in Retail Sales Tax Offices	c,o	x	
244.	Training Video on OTG Telephone Research Techniques	c,o	x	
245.	Maintenance of Institutionalized Residents Listings for Ontario Tax Grants	c,o	x	
246.	Streamlining Blue Pages in Telephone Directories for Easier Public Access to Ministry Information	c,o	x	
247.	New Exhibit Explains Seniors' Benefit Programs	c,o	x	
248.	Orientation Videos Explain Government and Ministry Operations	ot	x	
249.	Tax Appeal Information Bulletin	c,o	x	
250.	Communications Initiatives of Section 63/70 Programs	os	x	
251.	Property Taxation Recommendations Implemented	c,o	x	
252.	Assessment Roll Totals Initiative Implemented by Advisory Committee	c,o	x	
253.	Improved Communications to Explain Assessment	c,o	x	
254.	Alpha and Street Indexes Provided to Municipalities and Land Titles and Registry Offices	c,o	x	
255.	Province of Ontario Savings Office Trillium Account	c	x	
256.	POSO Central Ontario Disaster Relief Fund	c	x	
257.	Accommodation Improvements to Field Offices	c,o	x	
258.	Improved Telephone Service for Field Offices	c,o	x	
259.	Customer Service Training Tailored to Branches and Field Offices	c,o	x	
260.	Purchasing Seminars for Durham Region Businesses	c,o	x	
261.	Improved Print Procurement Service	c,o	x	
262.	Mass Mailings Conducted to Improve Service	c,o	x	
263	Enhanced Community Relations Program	c,o	x	
264.	Enhanced French-Language Initiatives	ot	x	